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PAPERS REL

EXTR

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To His Excellency the
wing appointments: —
Colonel George Balfour, C.B.,
mission.
R. Temple, Esq., Civil Service,
Assistant to the Finance Member
S. Simpson, Assistant Commissary G
Commission.

EXTRACT, "Calcutta Gazette

His Excellency the Governor Genera
lication, for general information, of the follo

Resolution.—By paragraph 14 of Financial I
declared that the accounts of the various departm
examination at the several Presidencies, be tra
Department at Calcutta; and that the said accoun
by that department in communication with the A
would be sent to that Board for ultimate and appro

In order to give effect to the objects thus indica
have been passed in detail. The functions to be ent
Department, as therein described, will, pending th
ment, be exercised by the Military Finance Com
cutta.

1. The Military Finance Department, acting under
of the Government of India, shall be charged with t
all sources of military expenditure, and controlling all
military expenses, whether relating to pay, monies, o
Presidencies of Bengal, Madras, and Bombay, and all
control of the Government of India.

2. The functions of the department will extend to en
the limits of expenditure prescribed by Government for
tary service, also constantly watching the progress of
bursements of money, in relation to the sanctioned ex
the prescribed limits are in any way transgressed, the said
such steps as may be necessary for inquiring into and check
report the circumstances for the orders of Government. In like
reductions in the expenditure of money or stores, or further
application of means may be considered practicable, it will be t
department to represent the same to the proper authority, with
necessary measures being taken to give effect thereto, reporting their p
to Government.

tioned, the disbursements may be at once brought under their respective heads. This general estimate will then be submitted by the Military Finance Department to the Supreme Government, and will, after their orders have been passed, be incorporated with the Imperial Budget.

8. The accounts of all the military branches will, after the prescribed examination has been made, be transmitted, in such forms and at such periods as may be ordered, to the Military Finance Department, with whom will rest the passing and final examination of such accounts; and they are accordingly authorised to institute further inquiries, call for detailed records, vouchers, explanations, and the like, disallow charges, or report the matter to Government. The strict appropriation of all disbursements of money or issues of stores under the head of service for which sanctioned, will be enforced by the department, who will also ascertain that the several amounts are charged against the specific sanction given, and against the year in which the said expense has been incurred. When the accounts have been finally examined and passed, they will be classified and consolidated into one statement for all India, and abstracts thereof will be transmitted to the Audit Board of the Supreme Government in such form as may be prescribed for final audit. The Military Finance Department will also allow such persons as may be deputed by the Audit Board to have access at all times to accounts of all kinds in their office for such examination as may be prescribed.

9. The department will be authorised at any time to inspect any office, whether of control, account, or disbursement, connected with military expenditure of money or stores; to examine the books and investigate the transactions, as also to depute any person from the department to conduct such inspection and report thereon.

10. At each of the Presidencies (Bengal, Madras, and Bombay), and in such other localities as may hereafter be fixed, an officer subordinate to the said Military Finance Department, will be appointed, designated "Controller," who will cause due effect to be given to the orders of the department in the matters described in the foregoing paragraphs; subordinate to each controller, there will be "Examiners" of the accounts of the several military branches, and an officer for classifying and compiling accounts, in such numbers and at such stations as may hereafter be found necessary; and one officer in each compiling office will be specially responsible for the correctness and speedy classifying of the said accounts.

11. Disbursing officers of all the military branches will transmit to the examiners of the branch to which they respectively belong the accounts of disbursements and issues of stores made by them, at such times and in such forms as may be prescribed, accompanied by the vouchers and authorities. The examiners will, under the orders in force, scrutinise and compare all the accounts, obtaining explanations, if necessary, or in the event of doubt existing as to the correctness of any charge, referring to the controller; but if satisfied, will pass the accounts, and transmit them to the compiling officer in the manner prescribed.

12. The compiling officer at each Presidency or in each circle will, under the supervision of the controller, classify the accounts in such form as may be laid down; transmitting them to the Military Finance Department through the controller, at such periods as may be ordered.

13. The special duty of the controllers will be to examine and control all the offices of examination within their respective circles, and to enforce the carrying out of orders under the established system; but they will also inspect all offices of account and disbursement within their respective circles, calling for such information regarding the accounts received from the examiners as they may deem necessary, and in the event of doubt on any point, making reference to the department at Calcutta.

14. In the Bengal Presidency it will be the duty of the controllers to examine and submit to the Military Finance Department the detailed estimates of military expenditure, for incorporation in the general budget of the Empire. In the Bombay and Madras Presidencies, the controllers will submit such estimates

to the Local Government for incorporation in the general Presidency.

15. The duties of examination and check now performed Auditor General, and the Auditors of Commissariat, Medical Clothing Accounts, at the several Presidencies, Bengal, Madr and in the territories directly under the Government of India, w to the examiners of accounts appointed to those branches respe cers and establishments attached to the above offices being, u from the Military Finance Commission re-distributed, so as to i ments of the new system. The general powers now exercise Auditor General in each Presidency will be merged in the enlar entrusted to the controllers.

16. The officers employed as controllers, examiners, and con future appointed under the same competitive system as that Financial Department, and will be transferable from one Pres as occasion may require.

17. The system of examination and account now laid down wil each Presidency from such date as may be determined by th India; and pending the detailed arrangements for carrying it o continue to be conducted as hitherto by the officers in charge, sibility for efficiency remaining undiminished, while at the same to the requisitions of the Military Finance Department.

18. It is known that, consequent on late events, arrears of many cases greatly accumulated, to the detriment of efficiency of the State. The Supreme Government has hitherto looked arrears, but from and after the date of the introduction of the lute regularity must be maintained, and no arrears permitte without being at once brought to notice. In order that existi cleared off as soon as possible, special establishments will be e purpose, under arrangements made by the Military Finance Co the several controllers, with strict injunctions that the objec accomplished.

Financial Department.

Memorandum.

The Financial Resolution, published on the 17th and 21 published, with the following alterations and additions:—

(No. 119.)

Fort William, 16 N

The following Resolution is published for general information:

The leading principles upon which it was resolved that a mor of financial control throughout the various branches of the C Departments of the Public Service in India should be establishe stated in the Government Resolutions, Nos. 27 and 31, date and 23d April 1860, and in the General Order of Governmen ast, No. 710, which is the resolution specially affecting the Mili

2. The Military Finance Commission (re-constituted by G. C of 29th June 1860), on the one hand, and the Budget Com under the Order of Government of India, No. 39, dated 11th M other hand, have been sedulously engaged in considering how several measures involved in the new system may best be carr fullest possible adaptation of the principles prevailing in Engla circumstances of this country.

3. In Resolution No. 710 of the 6th July last, the general functions to be entrusted to the Military Finance Department were defined and described in detail; and these were directed to be exercised, pending the organization of the department, by the Military Finance Commission, as the representative for the time being of the Military Finance Department.

4. In Resolution No. 7371 of the 18th August last, in the Financial Department, reviewing the Report of the Budget Committee, and in the Report No. 7, dated 15th June 1860, of the Military Finance Commission, approved by Government, in letter No. 1309, dated 31st July 1860, the general principles to be followed in approximating the Indian to the English system in all departments were considered and determined; and the formation of a Board of Audit has accordingly been resolved on, with the view to ensure the strict appropriation of the monies in the Civil and Military Departments, in accordance with the grants made, and for the performance of the duties below detailed.

5. The time has now arrived for giving full effect to these resolutions, by such a practical organization of the several subordinate departments, as shall provide efficiency of financial control at the most reasonable cost, and at the same time secure the smooth and uniform action of the system.

6. The functions of the chief of the Military Finance Department, as described in the Resolution of the 6th July, are, in most material points, similar to those that will be exercised in the Civil Finance Department by the Accountant General to the Government of India, who will in future be designated the Auditor General of India. It is desirable, on considerations of economy and efficiency, as well as for the sake of uniformity of system, to assimilate the arrangements which it is proposed to introduce into these two great divisions of the public service, by bringing these two functionaries (Auditor General and Head of the Military Finance Department) into co-ordinate relations, so that, whilst retaining entire freedom of action in matters specially relating to their respective departments, they may act in unison in regard to all questions of general organization, policy, and economy, as affecting estimates, budget, audit, and accounts, and determine together any important questions that may arise in connection with the final appropriation audit, and other arrangements of a general nature.

7. His Excellency the Governor General in Council is therefore pleased to resolve, that the new Board of Audit shall consist of two members, of whom the first will be Auditor General of India, hitherto the Accountant General to the Government of India, and the second, the Chief of the Military Finance Department.

8. The members of the Board will act together in all matters of general organization and control connected with the objects set forth in paragraph 6, and will together be responsible for the right and strict conduct of the final appropriation audit; but in all other respects, as heads of the Civil and Military Finance Departments, they will exercise independent jurisdiction over their respective divisions of the service.

9. The Civil and Military Finance Departments will thus be respectively presided over by a chief, with a seat at the Audit Board; and both these officers will exercise, independently of each other, in reference to the departments assigned to them, all the functions of the character described in the Resolution of the 6th July 1860, passed for the Military Department. Under this arrangement, in the Military Department there will be, in addition to the chief, a controller at each Presidency, who, exercising the general powers laid down for that officer in the same resolution, will supervise and control the Military Accountant, as well as the local auditors, or examiners and compilers. The compilers will be charged with the classification and preparation of the accounts; and there will be independent examiners, who, under the general rules framed for the department, will perform the duties of detailed examination and check of charges, being subject to the final control of the chief of the department, and also, in matters of office detail, to the immediate and close inspection and supervision of the controllers.

10. In nearly a similar manner the Civil Department will consist of a chief

of the department, designated Auditor General of India, of local aud
each Government, nearly corresponding with the military control
local examiners or civil paymasters, as defined in paras. 81 to 85 of
of the Budget Committee, and already prescribed in Resolution
August last.

11. In furtherance of these Resolutions, his Excellency the Gove
in Council is pleased to make the following appointments, those fo
and Bombay Presidencies being subject to such modifications and
may hereafter, in communication with the Governments of these P
deemed necessary :—

BOARD OF AUDIT:	
1st Member and President - - -	Honourable E. Drummond (Accountant Government of India).
2d Member - - - - - -	Colonel G. Balfour, C.B. (President Finance Commission).
FOR BENGAL PRESIDENCY:	
Controller of Military Finance - -	Lieutenant Colonel E. G. J. Champney General), on leave.
Officiating ditto - - - - -	Lieutenant Colonel J. C. Hannyngton (Auditor General).
1st Examiner, Pay Department - -	Major W. S. Ferris (Deputy Military
2d Ditto - - - - - - -	Captain Malleson (1st Assistant Military
3d Ditto - - - - - - -	R. H. Hollingberry, Esq. (2d Assistan General), on deputation.
	Captain F. C. Tombs (Officiating 2d Auditor General).
Examiner of Commissariat, Barrack, Stud, and Clothing Departments.	Major G. Newbolt (Auditor of Comm on leave.
	Major T. F. Hobday (Officiating Audit Accounts).
Assistant Examiner - - - - -	Major T. James (Extra Assistant Audi Accounts).
Superintendent of Clothing Department	Colonel H. P. Burn, on leave.
Officiating Superintendent of Clothing Department.	Major M. Turnbull (Army Clothing A
In charge of the duties of the department.	G. Kellner, Esq.
Examiner, Ordnance Department -	Captain F. D. Urquhart (3d Assistan General), on leave.
Ditto, Officiating ditto - - -	Lieutenant J. Leonard (Officiating 3d Auditor General).
Examiner, Medical Department.	
Officiating ditto - - - - -	Assistant Surgeon N. Chevers, M.D. cipal Inspector General).
Military Accountant	
Compiler - - - - - - -	E. W. Hollingberry, Esq.
FOR MADRAS PRESIDENCY:	
Controller of Military Finance - -	Colonel M'Goun (Military Auditor G
1st Examiner, Pay Department - -	Major J. Stewart (Deputy Military A
2d Ditto - - - - -	Captain C. H. Drury (1st Assista General), absent.
	T. E. Greenfield, Esq., officiating.
Examiner of Commissariat, Clothing, Remount, and Barrack Departments.	Lieutenant Colonel W. H. Budd (Aud Accounts).
Examiner, Ordnance Department -	Captain Fasken (Assistant to Insp Auditor of Ordnance Accounts), or

and the chief of the Military Finance Department (aided by the members of the Commission), will be issued by those officers respectively; and the Audit Board will likewise issue such subsidiary orders as may be requisite in regard to the appropriation audit.

26. It is to be understood by all the departments concerned that, as a general rule, and except in special cases of emergency or in cases in which the Governor General in Council shall otherwise direct, all proposals in the Military, Political, or Financial Departments bearing on questions of military finance, and all proposals in the Public Works Department for expenditure (other than that on ordinary repairs) on military public works, shall be sent for opinion and report to the Military Finance Department before the orders of the Governor General in Council are taken upon them.

By Order of the Governor General in Council.

(signed) *C. Hugh Lushington,*
Secy. to the Govt. of India.

EXTRACT "Calcutta Gazette," 6 March 1861.

MILITARY DEPARTMENT.—No. 171 of 1861.

Fort William, the 4th March 1861.

FROM references which have come before Government there is manifestly a confusion in the minds of some officers between the Military Finance Commission and the now existing Military Finance Department.

The Governor General in Council desires again to call to the attention of all departments* concerned the position and functions of the Military Finance Department, as detailed in the Resolutions of Government dated 6th July and 16th November 1860.

EXTRACT Supplement to the "Calcutta Gazette," of 26th October 1861.

From the Military Finance Department to the Secretary to the Government of India, Financial Department;—(No. 974 A., dated 8th October 1861.)

Sir,

I HAVE the honour to acknowledge the receipt of your letter, No. 11,563, dated 24th September 1861, annexing extract from a despatch from the Secretary of State for India, No. 122, dated 2d August 1861, and requesting to be furnished, with as little delay as possible, with the revised detailed estimates of military charges for the whole of India for the year 1861–62, and a report thereon.

2. In accordance with these instructions I immediately forwarded the estimates as revised by me for your information, and, having now completed my report on the estimates, I beg to forward herewith 10 copies of the same, as also 10 more printed copies of the revised estimates of the Bengal and Bombay Presidencies, and of the consolidated military estimate of all India. The detailed revised estimate of the Madras Presidency, showing the intended appropriation of the funds required for the expenditure of that division of the empire, was furnished some months since with this department's Report, No. 225 A, dated 5th April 1861, of which several copies have already been sent to Government.

3. These estimates have been nearly in their present state for the last three months, but I have been devoting every hour I could spare to the far more important and urgent duty of controlling and keeping down expenditure.

4. It will be remembered that the General Order announcing the reorganization of the native infantry only appeared on the 4th of May, and that for the cavalry on

* Military Department, No. 710, of 6th July 1860. Financial Department, No. 119, dated 16th November 1860.

on the 31st May 1861; and as these Orders also affected the Madras and Bombay armies, it was necessary to consult the local authorities before the financial effect of the important changes thereby introduced could be correctly estimated.

5. It should not, however, be supposed that in delaying the submission of the revised estimates I entertained any apprehension as to the sum of 1,220 lakhs rupees, accepted by the Government of India as sufficient to provide for the regular military expenditure in India in the year 1861–62, being inadequate to meet these requirements, provided the conditions, as expressed in Note K, appended to Mr. Laing's Financial Statement, dated 27th April 1861, were observed; nor as to the further sum of about 60 lakhs, specially granted for the payment of "gratuities, bounty, pay, and other expenses," during the short period that was expected to elapse before the completion of the reductions (whereby the military expenditure was raised to 1,280 lakhs), being insufficient to cover all these contingencies if the reductions on which the calculations were based had been fully carried out within the time then contemplated. The real ground of apprehension is that, in the absence of precise data on which to calculate, the detailed appropriation shewn in the estimates may not be sustained by the actual course of the expenditure, for this appropriation being regulated on the presumption above adverted to may, consequent on some of the anticipations being as yet unrealised, and from the operation of other causes, be partly vitiated, and the estimates thereby rendered in some degree defective as a means of judging of the extent of certain classes or descriptions of expenditure, and as a guide for some of the purposes of appropriation audit.

6. I may state that I declined an offer made to me by the Honourable Mr. Laing, on the evening before his Statement was laid before the Legislative Council, to allow a further margin of 10 lakhs for the military expenditure of 1861–62, on the ground of two European infantry regiments that it was previously contemplated to send home being detained here, in the expectation, now fully realised, of receiving the support of Government in enforcing all practicable economy.

7. It was in this spirit that, whilst declining the additional grant, I did not shrink from accepting the obligations declared by Mr. Laing to belong to this department, viz., "that the Military Finance Department, who are constituted as a permanent department of the Supreme Government to see to the enforcement of all that relates to estimates and military finance, give us the means, like those which the Treasury and War Office in England possess, of ensuring the observance of estimates and the checking of expenditure."

8. These obligations, I beg to assure Government, I shall do my utmost to fulfil; and whilst soliciting the forbearance of Government for any shortcomings that may unavoidably occur, I may mention that my confidence in the sufficiency of the aggregate amount has been further sustained by the fact of the estimated expenditure of the Hyderabad Contingent (as shewn in the margin), amounting to 20,20,435 rupees, being included in the military estimate of India. This outlay is not a charge upon the revenues of India, being paid out of the revenues of the assigned districts in Berar, instead of being paid and recovered by the Government of India, and accounted for separately to the Nizam; and the sum of 20 lakhs may therefore be held as a reserve credit to meet any excess.

Hyderabad Contingent.	Rs.
Hyderabad Light Field Batteries	1,55,979
,, Irregular Cavalry	10,56,539
,, Infantry	7,45,659
Supernumeraries.	Rs.
Hyderabad Irregular Cavalry	74,474
,, Infantry	578
	Rs. 20,33,229
Deductions	12,794
TOTAL	Rs. 20,20,435

9. I need not assure Government that, having bestowed much care in the classification and arrangement of these estimates, it was with great reluctance I delayed their submission; but even at the risk of an imputation of remissness in the discharge of the proper duty of this department, I thought it best, so long as I had the hope of securing better data, to defer laying before Government documents which I felt convinced were susceptible of improvement. In justice to myself I must add, however, that I have never withheld from the financial authorities of the Government of India any information at my command. In May last I placed at the disposal of the Financial Secretary my intended appropriation

appropriation of the aggregate sum (including regular estimate and contingencies) of 1,280 lakhs rupees ; and in June I furnished that officer with manuscript copies of the detailed estimates of the Bengal and Bombay Presidencies, of which the printed copies I now send are nearly counterparts.

10. I may also mention that the Honourable Mr. Laing had before him, and under examination on several occasions, even prior to making his financial statement in the Legislative Council, the detailed estimates of the three Presidencies, prepared in accordance with the instructions contained in the Budget Report of the Military Finance Commission (No. 7), dated 15th June 1860, in minute detail and clearly arranged ; and I much regret not having been able to print these important documents, so as to show Government the success that has attended the efforts of the controllers and other officers of the Military Finance Department in the three Presidencies, in carrying out the original instructions issued for their guidance.

11. Gratefully appreciating the cordial support accorded by the Government of India to all the measures of reduction proposed by me, I am reluctant to allude, even generally, to expectations not yet fully realised, and only refer to them in this report in the hope that the detailed information thus given may be found useful in enabling Government to decide on further economical measures.

12. All the estimates now submitted are for local cash requirements, and exhibit the following results under the two grand heads or titles into which they are divided :—

		Bengal.	Madras.	Bombay.	Total.
Title I.		*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*
Charges Personal - - - -		5,53,32,043	2,69,73,048	1,91,72,809	10,14,77,900
Title II. - - - -					
Charges Material - - - -		1,03,88,920	48,87,088	52,21,449	2,04,97,457
	Rs.	6,57,20,963	3,18,60,136	2,43,94,258	12,19,75,357

13. The total amounts here given for the three Presidencies, and for the whole of India, agree with those entered in the Honourable Mr. Laing's financial statement made before the Legislative Council on the 27th April 1861, showing the aggregate outlay in India at about 1,220 lakhs ; but as the military reductions had not, up to that date, been effected, some of the orders to be issued for reducing expenditure having been only recently decided upon, the sum of 60 lakhs in addition was, as already stated, allowed as a margin to cover payments for gratuities, bounty, pay, and other expenses of the European troops to be ordered home, and the native troops to be disbanded, making a gross military charge of 1,280 lakhs for the year 1861–62. The regular scale of military expenditure may, therefore, be stated at nearly 102 lakhs per mensem, with 60 lakhs for the extraordinary expenses of the year ; and these figures are accordingly used in this report.

14. The aggregate charge for the supply of material to the army is, it will be seen, in the proportion of one-fifth of the charges personal (pay of army and establishments) ; and a comparison of the relative proportions in the several Presidencies shows that, while the charges material in Bengal and Madras are less than one-fifth of the charges personal, in Bombay they are more than one-fourth. The aggregate cost of the army staff, general and provincial, as will be seen by the enclosed estimates, is in the proportion of one-twelfth of that of the whole army of India ; while the cost of the medical department is fully one-tenth, and that of ordnance supplies about one-eightieth.

15. The revised estimates I now submit provide for an European force as follows:—

	Bengal.	Madras.	Bombay.	Total.
European Infantry:				
Regiments British Infantry	32	8	7	47
„ Indian „	3	3	3	9
Total Regiments Infantry	35	11	10	56
European Cavalry:				
Regiments British Cavalry	2	2	2	6
„ Indian „	3	- -	- -	3
Total Regiments Cavalry	5	2	2	9
Total Regiments Infantry and Cavalry	40	13	12	65

16. This was the number of corps for India spoken of by Mr. Laing at page 7 of his Financial Statement as admitting of "no discussion," having been "distinctly ordered." The number of European corps now in India (as shown below) is nevertheless larger than the above, and the organization of the force also involves a high rate of expenditure. Imperial considerations, over which the Government of India have no direct control, having determined the military formation which thus affects the Indian charges.

	Bengal.	Madras.	Bombay.	Total.
European Infantry:				
Regiments British Infantry	33	9	7	49
„ Indian „	3	3	3	9
Total Regiments Infantry	36	12	10	58
European Cavalry:				
Regiments British Cavalry	4	2	2	8
„ Indian „	3	- -	- -	3
Total Regiments Cavalry	7	2	2	11
Total Regiments Infantry and Cavalry	43	14	12	69

17. The above shows four European infantry and cavalry regiments in India more than were calculated on.

18. It must also be stated that, although Government have fixed 106 batteries of artillery as the force of that arm for all India, there are, including the Royal Artillery, but exclusive of the Royal Horse Artillery, officers sufficient for 131 batteries; and it should be remembered also, that each Royal Artillery battery serving in India has a strength in men far exceeding that of the Indian artillery. On the whole, therefore, the excess of strength and establishments that has now to be provided for above that estimated is about 5,000 men; or, when all the reinforcements now under orders shall have come out to India, nearly 9,000 men more than the strength sanctioned, according to the regimental scale fixed by Her Majesty's Government, under date the 23d April 1861, which is as follows:—

	Europeans.	Natives.
Bengal	43,338	69,757
Madras	14,693	40,432
Bombay	13,090	26,180
Total	71,121	136,369

19. This standard is greatly below the effective strength as it stood during the past three months, and at present stands, and the fact of such excess existing will be, and is already being, used by heads of departments as a strong plea against holding them to the limits to which departmental expenditure has been restricted in these Estimates; indeed, this plea may be urged with much justice, considering the number of European recruits arriving from England, whereby the effective strength will shortly be raised to 78,000 or 80,000 men.

20. I need

20. I need not say that I am sparing no efforts, by minute and close scrutiny into every item of expenditure, to enable the Government of India to realise the prospects held out at the commencement of the year by the Honourable Mr. Laing, and the assurances given to the British Parliament by the Secretary of State for India, in regard to reduction of expenditure; but Government will not fail to appreciate the serious practical difficulty presented by the fact of the condition of things under which stringent measures are now resorted to for attaining the desired end of keeping the military expenditure within the estimate, being, owing to unforeseen circumstances over which Government have no control, somewhat different from that under which such prospects and assurances were held out.

21. Government will not be surprised, therefore, to learn that the Commissary General, Calcutta, has objected to the revision of his departmental estimate, as made in the memorandum submitted with my Report to Government, No. 229 A, dated 26th April 1861. The revised calculations for the rationing of troops, under which head a saving of 27,77,273 rupees was expected, have been questioned, and like objections raised in regard to the reductions indicated in the feed of horses, bullocks, camels, and elephants, on the ground of the actual strength in men and cattle being considerably in excess of the numbers inserted in the Estimate. As regards establishments, those fixed by previous orders have been contrasted with those calculated for in the estimate; and assurances of prospective reforms in the administration of the several departmental services, involving the expenditure of money by the Commissariat Department, with heavy responsibility for meeting all demands, have not been considered to weigh against the fact of the numbers to be provided for being greater than estimated for, or against the ascertained expenditure of preceding years, for a given number of troops.

22. The same feeling, in a greater or less degree, pervades departments at all the Presidencies, and although I feel it my duty to combat this impression, and am sensible how much it is to be regretted, I also feel that, being the natural consequence of the course of events for some years past, it cannot in reality be censured; and I can only trust therefore that the result of reforms now progressing will shortly afford the means of entirely removing it.

23. But this is not all that has to be contended against. The influence of measures adopted at home, with respect to the administration of the Indian army, is powerful in India; and the spirit by which measures are dictated in respect to keeping up the European forces on the Indian establishment has a great influence in this country.

24. My Reports, as per margin, which are now, I believe, under the consideration of Government, contain suggestions for the adoption of measures of economy, by reducing the number of troops maintained in India; showing also, with respect to the rate of contribution recently fixed (by the Despatch of the Secretary of State for India, No. 90, of 31st May 1861) to be paid by India to the Imperial Government, that it is only by economical management that the finances of India can meet the necessary military expenditure without embarrassment. I have also brought under notice in my Report, No. 683 A, dated 22d August 1861 (five copies of which are herewith sent), the extensive supplies of stores, which, to a very large amount, have been sent out to India without requisitions of recent date; and I respectfully submit that unless the economy, the necessity of which is so strongly felt by the authorities both in England and in India, be equally strictly observed at home as here, the financial difficulties of India cannot be expected to decrease.

No. 650, dated 18 August 1861.
No. 801, dated 16 September 1861.

25. I now proceed to review the several estimates as originally submitted, as briefly as the subject will allow.

26. It will be observed that the enclosed estimate of the Bengal Presidency, as prepared by the Controller of Military Finance, indicated a probable expenditure of 7,78,77,332 rupees for the year, a scale that could not be entertained consistently with the hope of restoring the balance of Indian finance, especially as it was deemed to all intents and purposes a thorough peace scale. The estimate when received was closely examined, but presented no prospect of reduction in the cost of pay and supplies to the army, unless the numerical strength were at once revised.

 27. The

27. The two items which formed the bulk of the expenditure in the estimate as thus submitted, are as below:—

	Rs.
Title I.—Charges personal of pay and allowances of the army and army establishments	6,13,79,507
Title II.—Charges material or supply to standing army and establishments	1,64,97,825
Rs.	7,78,77,332

But there were also one or two other features requiring notice in connection with recent events and the then existing strength of the army.

28. The aggregate of the pay and allowances of the whole Native army exceeded that of the whole European army, the pay of the former standing at 3,05,98,535 rupees, while that of the latter was 2,02,58,251 rupees. The relative cost of the European and Native cavalry and infantry arms of the service alone was as shown below:—

	Cavalry.	Infantry.
European	*Rs.* 34,64,825	*Rs.* 1,28,33,136
Native	97,95,800	1,98,87,424

No. 29 A, dated 8th May 1861. And these facts I laid before Government in my Report, as per margin.

29. By the intended reductions eventually resolved on by Government, I was enabled to make the following modifications of charges, which I give in detail, as furnishing the key to the appropriation made in the Bengal Estimate:—

NATIVE INFANTRY.	*Rs.*
Native ranks of Native Infantry, as estimated for prior to May 1861	78,99,630*
Deduct,	
I. Portion of the above sum payable to native ranks of the regiments disbanded or transferred to police	14,82,483
Residue of cost of native ranks of Native Infantry under the former organization	64,17,147
II. Cost of 72 regiments of Native Infantry under new organization, viz., at 712 of all native ranks	52,56,576
Net Saving in native ranks of Native Infantry	11,60,571
Add,	
I. Cost of Corps transferred to Police—	*Rs.*
(*a*) Mhairwarrah Local Battalion	79,488
(*b*) Mair Local Battalion	53,856
(*c*) Kamroop Regiment	1,14,623
(*d*) Bhaugulpore Hill Rangers	66,121
(*e*) Arracan Local Infantry	1,56,994
	4,71,082
II. Cost of Regiments to be disbanded—	
(*a*) Pegu Light Infantry	1,55,106
(*b*) Three Irregular Regiments	3,62,019
(*c*) Nusseree Battalion	1,24,852
(*d*) Punjab Infantry	4,88,793
(*e*) Cawnpore and Moradabad Levies	2,04,534
(*f*) Kumaon Levy	1,10,543
	14,45,847
Total Reductions in Native Infantry arm of the service	30,77,500

30. In

* The sum of 78,99,630 rupees represents the estimated cost of only the native ranks of the native army as estimated for by the Controller. It is therefore necessary, in order to ascertain the cost under the old organization of the residue of the native ranks retained, first to deduct the proportionate cost of the native ranks only of the regiments transferred to the police and disbanded, and then, deducting from this the cost of the native ranks of the native army according to the new organization, the net saving in native ranks on the strength of native infantry retained is deduced. But in order to show the aggregate saving on account of reductions in the native infantry as an entire body, including officers, &c., 4,71,082 rupees is first added to the net saving due to the new organization on account of corps bodily transferred to the police; and, next 14,45,847 rupees on account of the corps disbanded, including native ranks, staff allowances, such as command allowance, adjutant's allowance, &c., and the cost of non-combatant establishments, the pay of European officers alone excepted.

Native Cavalry.

30. In this arm of the service it was decided to disband one regiment of Nagpore Irregular Cavalry, as also Meade's Horse and 10 regiments of Native Irregular Cavalry, and accordingly deductions as below were made from the entire cost of the Native Irregular Cavalry; given in the Controller's Estimate at 56,46,837 rupees.

		Rs.
Controller's Estimate		56,46,837
Deduct,		
I. One Regiment Nagpore Irregular Cavalry	*Rs.* 2,08,051	
II. Meade's Horse	1,99,033	
III. Four Regiments Bengal Irregular Cavalry	8,81,884	
IV. One Regiment Seikh Cavalry	2,01,163	
V. One Regiment Alexander's Horse	2,40,548	
VI. Two Regiments Benares and one Regiment Mahratta Horse	3,85,093	
VII. One Regiment Scinde Pathan Cavalry	2,40,992	
VIII. One Regiment Ramghur Cavalry	1,95,472	
Thus showing, for Native Cavalry disbanded, a saving of		25,52,242
And leaving the cost of Native Cavalry, if retained on the old organization, at - *Rs.*		30,94,595

31. The real extent of saving effected is not quite so much as the above (25,52,242 rupees), because the new organization given to the 19 regiments of Native Irregular Cavalry retained, and the increase of pay to the Silladars, makes the annual cost of these regiments amount to 35,52,924 rupees, instead of 30,94,595 rupees. The difference between these two latter sums (4,58,329 rupees) must therefore be deducted from 25,59,242 rupees (given above as the saving effected by the disbandment of the 12 regiments), leaving a net saving of 20,93,913 rupees; or, in other words, the present pay of the 19 regiments of cavalry retained having been increased by 4½ lakhs of rupees per annum, the actual saving by the reduction of 12 regiments is only about 21,02,242 rupees.

32. In addition to these reductions in the Native army it was proposed to make the following modifications in the strength of the European army, admitting of saving, as below:—

	Rs.
I. One British Cavalry Regiment (proposed to be sent home as soon as the season would permit)	4,05,415
II. Three British Cavalry Regiments proposed to be reduced to a standard strength of 500 non-commissioned rank and file, which would have given a saving for each regiment of 29,984 rupees	89,952*
III. One Battery of Royal Artillery to be withdrawn	85,200
Total *Rs.*	5,80,567

33. The total saving by the reductions, therefore, stood as follows:—

	Rs.
Native Infantry	30,77,500
„ Cavalry	21,02,242
European Troops	5,80,567
Total Reductions in Army Pay and Allowances - *Rs.*	57,60,309

Since the Controller's Estimate was framed, however, the Battery of Royal Artillery in China has returned to India, and being a field battery, whilst the one provided for in the estimate, which has since proceeded home, was a garrison company, has caused an addition of 85,200 rupees to the estimate, thereby reducing the net saving in pay and allowances to 56,75,109 rupees, instead of 57,60,309 rupees.

34. The expenditure of the Commissariat Department may be said to be mainly governed by the extent of the European force; and although, as will be seen by the foregoing detail, only a comparatively small proportion of the European force was to be reduced, yet the fact of any reductions being decided on, and the further consideration that, in the present tranquil state of the country, the

* This Estimate was framed before the Order of 23d April 1861 was received, fixing the strength of cavalry regiments at a higher establishment than 500 non-commissioned rank and file.

the rates of articles and wages of certain followers that fluctuate according to circumstances ought to be low, led to a close scrutiny by this Department of the Bengal Commissariat Estimate. This document, owing probably to the novelty of the system, presented some anomalies, and was not prepared with that minute care which I deem essential to the exercise of control over the charges of this important branch of the service; but the measures adopted by the Commissary General for the preparation of next year's estimate will, I fully expect, ensure accuracy.

35. The cost of rations and hospital diet for the European portion of the Bengal Army was set down at 76,77,273 rupees, which appeared excessive. The data collected from the three Presidencies had led to the conclusion that the average cost of rationing a European soldier in India is 100 rupees; and that of dieting a sick one, 180 rupees per annum. Accordingly, these rates were applied to the strength assumed to be maintained during 1860-61, viz., 45,000 men (40,000 in health, at 40,00,000 rupees; and 5,000 sick, at 9,00,000 rupees); and on this calculation the cost of rations and diet was reduced to 49,00,000 rupees, showing an excess of 27,77,273 rupees in the Commissariat Estimate. I admit that the reduction thus made was large, and is not fully sustainable considering the number of troops that are still kept up in excess of the proposed strength; but yet, looking to the restraints now daily put on commissariat outlay, and the vigilant scrutiny to which hospital expenditure is subjected, I feel confident that the above rates per man need not be exceeded.

36. I have now before me a statement, submitted by the examiner of commissariat accounts, under date the 3d September 1861, which shows the average for victualling Europeans and dieting sick Europeans in hospital to have been in the month of April of the four years indicated, as indicated in the margin. The year 1858 is omitted as having been altogether exceptional; but the expenditure of the other years gives an annual average of 119-5-0 rupees for victualling, and 150 rupees for dieting each man, well and sick respectively, these being rates which may be expected to fall still lower. The reduction made has, therefore, only to be qualified by the difference between the numerical strength assumed, and the actual strength; and taking this difference at 5,000 on the average of the whole year, with one-tenth sick (the proportion of sick not having yet exceeded one-twelfth), the sum of the 49,00,000 rupees proposed by this department will be increased by 5,44,400 rupees (up to 54,44,400 rupees), thus still leaving a saving of 22,32,873 rupees under this head. And the recent measures urged on the Commissary General, in respect to the meat contract held by one individual for supplying the forces located in the various stations extending from Benares to Peshawur, by which a considerable reduction in the rate has been made, will result in a further saving of two and a half lakhs.

	Victualling Europeans.	Dieting Sick in Hospital.
	Rs. a. p.	*Rs. a. p.*
1856 - - - -	8 1 0	12 9 3
1857 - - - -	8 3 3	13 8 2
1859 - - - -	11 11 5	13 15 11
1860 - - - -	11 12 11	9 15 0
	4) 39 12 7	50 0 4
	9 15 1	12 8 1

37. In the cattle establishment reductions to the extent of 15,06,478 rupees were proposed by this department; but as regards this head, I am apprehensive that the amount of saving that will eventually accrue will be considerably less than was calculated on, although aware that an appreciable reduction has already been made.

38. The cattle establishments are at all times very expensive, being maintained even in time of peace on a scale adequate for the immediate prospects of hostilities, and without regard to the abundant resources of the country, which in the most trying times have been pronounced by Colonel Thompson, C.B., the Commissary General of this Presidency, and other officers of experience, to be adequate to all emergencies.

39. The transport train bullocks constitute the heaviest item of expense under this head, being estimated at 10,39,747 rupees. I am now in communication with the Commissary General on this subject, and while admitting that the scale of reduction proposed in my Report, No. 229 A, dated 26th April 1861, was extensive, I am still in hopes that steps will shortly be taken to reduce the number of bullocks kept up, and the present scale of this establishment thus considerably

considerably brought down. According to my view Government bullocks should be maintained only for services of regular recurrence, and for those military exigencies which may arise without a moment's warning; but, as I purpose addressing Government separately on this subject, I shall not here enter further into it.

40. The cost of the maintenance of camels is the next item involving heavy expense under the head of Cattle Establishments, being estimated at 7,74,820 rupees; but by the transfer of a number of these animals to the Madras Presidency where they were required, and by placing many out to graze, I look to the actual expenditure being brought much below the estimated cost.

41. The rates at which the expense of feeding cattle has been estimated are as follows:—

	Highest Rate per Annum.			Lowest Rate per Annum.			Mean Rate per Annum.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Elephants - - - - - -	744	0	0	180	0	0	462	0	0
Camels - - - - - - -	130	8	0	54	0	0	92	4	0
Horses - - - - - - -	109	0	0	60	0	0	84	8	0
Bullocks - - - - - - -	168	0	0	66	0	0	117	0	0

These rates are, however, I believe, high, and a large difference between the estimated and the actual cost may be reasonably expected, both on this account and because the rate of hire for Rewaree camels has recently been considerably reduced, independently of a reduction being made in their number.

42. The other items im which I have reason to anticipate reductions of the estimated Commissariat Expenditure are as follows:—

Miscellaneous carriage,	Medical comforts,
Hospital clothing,	Dead stock,
Bedding for European troops,	Purchase of cattle, and
Barrack furniture,	Contingencies,

all of which have already been passed under review in my Report No. 229A., dated 26th April 1861.

43. The Commissariat Estimate for supplies, exclusive of establishments, was originally reduced by this department from 1,41,62,837 rupees to 79,12,400 rupees, and although I do not now hope to realize so large a saving, the outlay under this head will not, I feel assured, exceed 1,00,00,000 rupees; and judging from the present rate of the general military expenditure, the difference between the two sums (about 20 lakhs) will, I hope, come within the aggregate grant of 1,280 lakhs.

44. The other items of reduction are less important; 2,30,711 rupees were deducted from the estimated expenditure of Commissariat Establishments, and 1,41,644 rupees from those of the Barrack Department. The estimate of the Stud Department, amounting for supplies, exclusive of permanent establishments, to 14,61,906 rupees, was left intact, as I had not then sufficient data to guide me in a revision of the estimate; but I have since instituted inquiries, which have already resulted in a reported reduction, and I believe a larger saving will eventually be effected, sufficient probably to cover a great part of the excess beyond my estimate that will be incurred for the cattle establishments of the Commissariat Department, the remounts available being sufficient to meet all demands for three years to come.

45. Even if, however, these aggregate reductions in the Commissariat Expenditure be not realized to the full extent within the present year, the monthly scale of outlay proportionate to the amounts indicated for the year will at least be attained in the last month of the year. This will be a great point gained, for the main difficulty is to get the scale admitted as adequate; and it can only be accomplished by gradually enforcing reductions on the closest scrutiny in minute detail of each item of charge.

46. The Bengal estimate has thus, on the whole, been reduced from 7,78,77,332 rupees to 6,57,20,963 rupees, giving a rate of about $54\frac{8}{16}$ lakhs per mensem, instead of 66 lakhs; and although the expenditure in detail may not entirely accord with the appropriation made under the several heads of the estimate, I still hope, provided it be found practicable to maintain the practice of the stringent economy initiated, to be able, at the close of the year, to inform Government that the average monthly cash disbursements during the year, for the military service of the Bengal Presidency, have not exceeded 55 lakhs for current expenditure, exclusive of gratuities, bounty, pay, &c., which should be covered by the special grant of 60 lakhs. There would, however, be no doubt on either of these points if Government should find themselves in a position to make further reductions in the numerical strength of the military forces, by allowing the departure of the supernumerary regiments of infantry and cavalry and batteries of artillery.

47. The Bombay Military Estimate for 1861-62, as compiled by the military accountant, and countersigned by the controller of military finance, exhibits 2,95,62,347 rupees as the probable amount of local cash disbursements. The two grand divisions which represent the cash requirements are as below: —

	Rs.
Title I.—Charges Personal, or Pay and Allowances of the Army and Army Establishments - -	2,32,18,418
Title II.—Charges Material, or Supplies to standing Army and Establishments - - - -	63,43,929
Rs.	2,95,62,347

48. Immediately on receipt of this estimate, I felt no hesitation in pronouncing it excessive; and was fully confirmed in this view by the letter from the Secretary to the Government of Bombay, to your address, No. 1105, dated 18th April 1861, which was referred to this department for report (with your docket No. 20 of the 27th idem), as also by other communications received.

49. The effective strength of the Bombay army, on which the estimate is based, is as below:—

Europeans - - - - - - -	13,557
Natives - - - - - - - -	28,660

or a little more than one-third of the Bengal army as it now stands, for which 6,57,20,963 rupees have been allotted. The proportion for Bombay would, therefore, be 2,19,06,985 rupees, but there are causes which interfere with the strict application of this proportion; and after careful consideration, 2,43,94,258 rupees was proposed by this department, and approved by Government, as the sum to which the military expenditure of the Bombay Presidency for the current year should be restricted.

50. The Bombay Government, in their letter to the Secretary to the Government of India, Military Department, No. 1140, dated 18th April 1861, acknowledged that over-charges exist in many of the items of the estimate; and these I shall now specify, noticing, at the same time, the effect of decisions of the Government of India in reference to the strength of the Bombay army: —

1st. The Bombay Government admit that the cost of the two regiments of Guzerat Horse, which has been transferred to the Civil Department, should have been excluded from the estimate, and the Government of India have decided that two of the 12 regiments of Silladar Cavalry shall be reduced, thus leaving only 10 regiments of Silladar Cavalry to be provided for. The total amount estimated for the 14 regiments of Silladar Cavalry (including Guzerat Horse) is 26,05,592 rupees, and the exact proportion to be deducted on account of four regiments (two transferred and two reduced) would be 7,44,454 rupees; but as the 10 remaining regiments are each to be augmented by 120 Sowars, so as to make up 1,200 per corps, the net amount to be deducted is only 3,28,182 rupees.

2d. The Bombay Government also report that, in consequence of the abolition of the remount depôt, the agent's staff salary and cost of his office establishment, amounting, respectively, to 22,574 rupees, and 6,300 rupees annually, in all 28,874 rupees should be deducted.

3d. The

3d. The sum assigned in the estimate for pensions has been reduced from 17,45,027 rupees to 15,50,000 rupees, making a reduction of 1,95,027 rupees; but as the Bombay Government observe that the actual expenditure will exhibit a large additional reduction, I have felt justified in assuming the reduction, in round numbers, at two lakhs.

4th. The Transport Train Establishment having been reduced, the Bombay Government request that 31,102 rupees may be deducted on that account, under the head Pay of Commissariat Department.

5th. The Bombay Government have further intimated that the estimated cost of the Transport Train, 3,29,480 rupees, has been reduced by 2,54,264 rupees, that is, to 75,216 rupees; and that in the Cattle and Carriage Establishments a reduction of 4,00,000 rupees should be made. Besides the above, the authorities at Bombay declared that the cost of supplying gram to mounted corps has been over-estimated by 40,000 rupees; and in the Clothing Department the tailoring charges are also 7,213 rupees in excess.

6th. The item Contingencies, under Title I. of the Estimate, represents the large sum of 31,24,547 rupees; but judging from the details given, many of the charges thus included under Title I. should properly be classed under Title II., as appertaining to material supplies; and, moreover, should not be exhibited as Miscellaneous Contingencies, but as Departmental Charges. I have separated the two descriptions of charges, viz., "personal" and "material," and have indicated opposite each title how they have been included in the estimate which accompanies this report.

51. In connection with the above items the Bombay Government acknowledge that there is an overcharge of 63,155 rupees on account of stores to the Ordnance Department, the same having been twice charged; it is also admitted that 31,204 rupees have been charged on account of tents, instead of 3,500 rupees, leaving 27,704 rupees to be deducted. The total of these two items of reduction, 90,859 rupees, is taken from the amount exhibited in the Estimate under the head Ordnance Department; and the full amount included under the head Remount Department, viz., 9,96,556 rupees, as also the estimated value of additional forage, 76,997 rupees, making together 10,73,553 rupees, fall likewise to be deducted.

52. Having further carefully considered the details of the Contingencies under Title I. as above particularized, I am confident that they are open to great modification, for many of the charges entered will not, in all probability, be incurred during 1861-62, and the expenditure under others will, in my opinion, fall far below the estimate.

53. Those which may be omitted as not likely, with good management, to be incurred under existing circumstances, are as follows, and need no explanation:—

	Rs.
Compensation for loss of allowances and property - - -	17,588
Troops short embarked. - - - - - - - - -	72,060
Demurrage of ships - - - - - - - - -	2,100
Rs.	91,748

And the following items may also be considerably reduced:—

	From,	To,	Difference.
	Rs.	*Rs.*	*Rs.*
Extra establishments - - - - - -	42,555	25,000	17,555
Head money for medical charge of troops, and veterinary charge for horses.	73,510	50,000	23,510
Hutting money - - - - - - -	28,077	20,000	8,077
Passage and freight - - - - -	6,03,452	3,63,633	2,39,819
Rewards and gratuities - - - -	1,20,399	46,271	74,128
Rs.	8,67,993*	5,04,904	3,63,089

54. The

54. The reasons for making these reductions are, briefly, that extra establishments to the extent anticipated will not be required; that head money for the medical charge of troops and veterinary charge of horses will be less, in consequence of the reduced number of troops, and the diminished cavalry force; hutting money being also less, by reason of the smaller number of native troops, and the fewer movements that will take place. The item of gratuities to men discharged, which is set down at 74,128 rupees, will be paid out of the special sum granted for gratuities, bounties, &c.; as also the pay of the troops ordered to be dispensed with so long as they are maintained.

55. The item of passage and freight, as entered in the estimate, amounted in the aggregate to 6,03,452 rupees, from which a reduction of 2,39,819 rupees was proposed by this department, on the ground that the calculations were made on unusual and abnormal circumstances. The items of charge under this head were as below:—

	Estimated for.	Admitted.
Bombay:	*Rs.*	*Rs.*
To Europe	92,564	
From Europe	1,84,276	
In India	8,275	2,85,115
For subalterns on medical certificate	85,261	
Boat allowance	6,832	6,832
TOTAL *Rs.*	3,77,208	
Government of India:		
To Europe	64,312	
From Europe	62,374	
India	6,164	
Subalterns on medical certificate	27,230	
TOTAL *Rs.*	1,60,080	40,000
Madras:		
To Europe	28,496	
From Europe	12,378	
In India	820	
TOTAL *Rs.*	41,694	20,847
London:		
Freight to	600	600
China:		
Passage	10,239	
Table money	13,631	
TOTAL *Rs.*	23,870	10,239
GRAND TOTAL *Rs.*	6,03,452	3,63,633

56. I have deducted 1,20,080 rupees from the amount of passage money (1,60,080 rupees) shown above as debitable to the Government of India, leaving 40,000 rupees, which I consider ample to cover the expense of passage provided Bombay for officers and men attached to the Bengal army. I have also disallowed 20,847 rupees, or half of the amount (41,694 rupees) charged for passage on account of officers and men of the Madras army, the residue being ample to meet all such probable demands.

I have further disallowed the following amounts:—

	Rs.
Passage money to subalterns	85,261
Table money to officers belonging to China expedition	13,631

The

The former charge must be provided for out of the sum of 2,85,115 rupees admitted for the officers and men of the Bombay army; and it is not necessary now to provide for table money for officers belonging to the China expedition.

57. As regards the vague head of contingencies, it appears to me to be a very objectionable feature in the Bombay accounts that such large sums and charges so clearly appertaining to distinct departments should have been included under that denomination. The arrangement must have rendered the accounts of the Bombay Presidency heretofore very indefinite; but strict orders have been given that all charges shall in future be distinctly represented in the accounts, so that the nomenclature or heading may indicate the nature of the charge, and I shall endeavour diligently to enforce the observance of these orders.

58. The other reductions proposed by the Government of Bombay are not of an effective character, being merely transfers to the other Presidencies and Civil Departments of various items of expenditure incurred on their behalf, and which the Bombay Government desire to have removed from the estimate as not strictly appertaining to the charges proper of the Bombay Presidency. But on the principle admitted to be sound and good, and laid down by the Government of India in letter No. 7343, dated 19th June 1861, Financial Department, to the address of the Military Finance Department, and letter No. 302, dated 10th September 1861, Military Department, to the Government of Bombay,—that the department or Presidency incurring a charge should estimate for it, and that the actual cost of the troops of a Presidency, wherever located, shall be entered in the military estimate of that Presidency,—I am of opinion that these charges, instead of being transferred from the military estimate of the Bombay Presidency to that of Bengal or Madras, or to the estimate of any Civil Department, as desired by the Bombay Government, should be shown, as at present, in the estimate of the Bombay Presidency, and classified under the proper heads. The question of debiting charges of this nature I, however, reserve for a separate report.

59. As regards the further reductions calculated on by this department, the Government of India having decided that the two batteries, one reserve company, and the head-quarters of 13th Brigade of Royal Artillery at Bombay shall be sent home, a reduction of 2,73,117 may be made on this account. By reducing the two regiments of British cavalry to a standard of 500 non-commissioned rank and file, there will be a saving of 58,968 rupees annually, and 7,11,431 rupees by the reduction of the Bombay Native Infantry from 34 to 30 regiments, making altogether a saving of 10,44,516 rupees per annum.

60. The pay of the supernumeraries in the different branches of the Bombay army is estimated at 4,01,148 rupees; but this sum does not appear separately in the estimate, being balanced against the sum deducted on account of grades wanting to complete. Thus, the full amount of pay and allowances of these grades being 5,17,415 rupees, only 1,16,269 rupees have been deducted from the pay of the establishment in consequence of the amount stated to be payable to supernumeraries; but as it may fairly be calculated that half of these will lapse during the year under the operation of recent orders, I have therefore deducted 2,00,574 rupees, being half the amount (4,01,148 rupees), at which, as already shown, their pay is estimated.

61. By the General Order of the Bombay Government No. 123, dated 15th March 1861, the arsenals specified in the margin were ordered to be abolished; and on reference to statements furnished to this department by the examiner of ordnance accounts, Bombay, the cost of the establishments of those arsenals appears to amount to 1,28,525 rupees annually, as marginally indicated, with the exception of the Maulligaum Establishment, which I have not been able to trace. This amount (1,28,525 rupees) I have deducted from the total estimate (7,97,771 rupees) for the pay and allowances of the Ordnance Department; for although aware that the establishments attached to these arsenals cannot be entirely dispensed with at once, many of the grades being only gradually absorbed, yet I am confident that the general diminution

Arsenal.	Monthly cost of Establishments. Rs. a. p.
Ahmednugger	1,453 5 11
Ajmere	2,666 3 9
Kurrachee	5,892 14 5
Sholapoor	697 15 8
Maulligaum	—
	10,710 7 9
	12
Annual Cost Rs.	1,28,525 0 0

to be effected in the cost of the Ordnance Establishments in the Bombay Presidency during the year 1861-62, to which I shall give unremitting attention, will fully equal, if not exceed, the sum thus deducted.

62. The pay and allowances of the Medical Department of the Bombay Presidency were set down in the estimate at 12,79,740 rupees, including the amount (73,510 rupees) that was classed by the controller with contingencies for head money on account of medical charge of troops and veterinary charge of horses. From the latter item I have already deducted 23,510 rupees, as noticed in paragraph 53 of this letter.

63. The pay of the fixed Medical Establishments, as exhibited in the Estimate, is as follows:—

		Rs.	*a.*	*p.*
INDIAN FORCES:				
Surgeons in charge of regiments (including those on leave)		1,67,383	0	0
Asistant surgeons, first class, in charge of regiments (ditto)		65,683	8	0
Ditto, 2d class (ditto)		1,51,267	8	0
Ditto, ditto, attached to divisions and regiments		26,964	0	0
Ditto employed as civil surgeons, vaccinators, and in the Civil Department generally.		28,622	4	0
Ditto in charge of Silladar Cavalry		1,10,781	12	0
Surgeons and assistant surgeons under Government of India		23,877	0	0
Ditto under Madras Government		1,461	0	0
Veterinary surgeons		26,708	13	0
Medical warrant officers Hospital apprentices (European)		1,22,105	4	0
Hospital assistants (Native) Ditto		41,628	0	0
Office establishments		19,010	12	0
	Rs.	7,85,492	13	0
BRITISH FORCES:				
Pay and allowances of medical officers—				
Medical staff and establishment		22,116	0	0
Surgeons and assistant surgeons		1,74,279	0	0
Veterinary surgeons		10,956	2	0
TOTAL	*Rs.*	2,07,351	2	0

64. This appears to be a very large medical establishment for an army of the strength of that of Bombay. If fixed in the same proportion to the present established strength, as are the medical establishments of the other Presidencies, it may bear a reduction of at least one-sixth, and prompt measures should be taken for effecting this reduction, all due consideration being given to individual interests. I would strongly urge that the attention of the Bombay Government be requested to this matter, with a view to a scheme being submitted for reducing the number of surgeons, assistant surgeons, and warrant medical officers, as also the medical staff and establishments. In the meanwhile, I have deducted for the current year 50,000 rupees, or one-fourth of the annual reduction that may be expected to be eventually effected by the changes above recommended.

65. With reference to "Charges Military Material" (Title II.), 25,96,350 rupees is given in the Estimate as the cost of army supplies, that is, the rationing of troops and dieting of sick, feed of horses, maintenance of military prisoners, supplies of bedding, &c. The items for rations and diet of Europeans included in the above sum are as follows:

	Rs.
Victualling supplies	10,75,104
Hospital diet	3,64,284
Commissariat stores	6,57,290
TOTAL *Rs.*	20,96,678
The total cost for 11,000 in health, and 2,000 sick, in all 13,000 men, taken respectively at the above rates of 100 and 180 rupees annually, is, however, only 14,60,000 rupees; and, adding to this 4,00,000 rupees for supplies of beer and arrack, to be ultimately paid for by the men (which, therefore, is included among the receipts or income of the Commissariat Department), the aggregate outlay would be only	18,60,000
Leaving a saving of *Rs.*	2,36,678

66. Under

66. Under the head of Army Supplies, the feed of horses or cavalry supplies are also included. The amount estimated for the latter is 3,32,329 rupees, and the Bombay Government admit (as noted in paragraph 44 of this letter), that 40,000 rupees should be deducted; but considering the changes ordered in the Native Cavalry, and the recent regulation for keeping the establishment of horses always 15 per cent. below effective strength, a much larger reduction may be made, and I have accordingly deducted 70,000 rupees.

67. Thus, the total sum to be deducted from the amount set down in the Estimate for Army Supplies will be *Rs.* 2,36,678+70,000=3,06,678 rupees; and the amount to be incurred under that head will then stand at 22,89,672 rupees, instead of 25,96,350 rupees, as originally estimated for.

68. In the Estimate of Commissariat Local Cash Disbursements, "Miscellaneous Carriage" is set down at 7,05,393 rupees, and the "Cattle Department" at 3,62,848 rupees; total 10,69,241 rupees; but the Bombay Government, as above stated (paragraph 50), say that this amount is susceptible of reduction by 4,00,000 rupees, and I have consequently taken three lakhs from the amount set down for miscellaneous carriage, and one lakh from that allotted to the Cattle Department, leaving the amounts to be appropriated to these two heads at 4,05,393 rupees, and 2,63,848 rupees respectively, or, together, 6,69,241 rupees.

69. The cost of supplies to Civil Departments is set down at 7,81,125 rupees; but as this includes 4,68,118 rupees, on account of the Marine Department or Indian Navy, which is undergoing very considerable modification, and as, moreover, the cost of supplies to Civil Departments seems to be excessive, I have no hesitation in deducting 1,50,000 rupees from the gross sum, 7,81,125 rupees, thereby leaving 6,31,125 rupees.

70. Barrack supplies are put down at 3,32,066 rupees; but the average cost per man for barrack supplies is known not to exceed 20 rupees per annum, and as there will only be about 13,000 Europeans in barracks, the amount to be appropriated to barrack supplies ought not to exceed 2,60,000 rupees, leaving, consequently, 72,066 to be deducted from this head of charge.

71. In the Estimate of the Ordnance Department, the supplies to be provided for locally (exclusive of contingencies, army accoutrements, and saddlery, and freight), amount, including a transfer from "Contingencies," to 5,48,262 rupees. From this sum (as recorded in paragraph 51 above) 90,859 rupees is to be deducted with the concurrence of the Bombay Government, leaving 4,57,403 rupees as the amount to be appropriated in the provision of local supplies.

72. I have already, in letters from this department quoted in the margin, earnestly deprecated the system recently introduced in the Bombay Presidency of letting Ordnance officers procure the supplies for their own department. I need not here repeat the objections in detail, but I have strong reasons for pronouncing the system to be as detrimental to efficiency as it is adverse to sound economy; and if it be admitted, the only preventive of the many attendant evils is a close scrutiny of the amount to be allotted for such supplies. In my opinion the sum of 4,57,403 rupees for the Bombay Ordnance local supplies is excessive, considering the reduced number of Ordnance depôts, and the diminished strength of the army. In the Madras Presidency, where the army is much larger, and the Ordnance depôts more numerous and more scattered, some being beyond seas, the amount estimated and granted for the provision of local supplies through the Commissariat Department, which in Madras, as recently in Bengal, has been very properly made the Department of Supply, is only 2,73,585 rupees, or 1,83,818 rupees less than the sum demanded at Bombay. I think that the allowance for local supplies to the Bombay Ordnance Department will be liberal, if fixed on the same scale as for the Madras Ordnance Department; and have therefore set down 2,73,000 rupees, being a reduction of 1,84,403 rupees on the amount originally estimated.

No. 57 A., dated 7th February 1861.
No. 162 A., dated 18th March 1861.

73. It has already been noted, that in the Clothing Department the sum of 7,213 rupees has been over-estimated for tailoring charges; but even after this deduction the amount estimated for the Clothing Department at Bombay, including contingencies, viz., 1,98,163 rupees, still appears high, as compared with that granted to the same department in the Madras Presidency (1,59,820 rupees);

rupees); and I consider that the estimated cash requirements on Government for the Clothing Department for material supplies should be reduced by at least 30,000 rupees, including the above reduction of 7,213 rupees. In the revised Estimate I have therefore set down the cash assignment for material supplies for the Clothing Department at Bombay at 1,68,163 rupees.

74. Thus, the Bombay Estimate for the year 1861–62 has been reduced by revision from 2,95,62,333 rupees to 2,43,94,258 rupees, being a total diminution of 51,68,075 rupees, or a reduction of more than four lakhs in the monthly scale of expenditure, viz., from 24 $\frac{2}{3}$ lakhs to 20 $\frac{4}{10}$ lakhs per mensem; but it must be observed, that of the reductions and transfers in connection with the strength of the Bombay army that were reckoned on, when fixing these limits, the following have not as yet been carried into effect:—

Three batteries of Royal Artillery to be sent home.

Two regiments Silladar cavalry, or even three, to be broken up, as there was also some expectation that the number of corps would be reduced from 12 to 9.

75. The Estimate of the Madras Presidency (forwarded to you, as already stated, with letter No. 225A., dated 5th April 1861, reporting thereon) was framed to provide for a European force of 11 regiments of infantry and two regiments of cavalry, besides artillery, and when submitted, after careful revision by the controller, the probable cash requirements amounted to 3,53,50,608 rupees; but as explained in the above letter, by various arrangements, such as using up stores on hand, the requirements were reduced to 3,18,60,136 rupees, being a difference of 34,90,472. In other words, the Estimate of disbursements, giving a rate of nearly 29½ lakhs per mensem, has been reduced to 26 $\frac{4}{10}$ lakhs, and I have every expectation that the actual outlay will fall within this sum. Indeed, judging from the scale of disbursements of the Madras Presidency for the last three months, it might be less if the wishes of the Madras Government for the transfer of two European regiments and two batteries of Royal Artillery be carried out.

76. This Estimate, in common with those of Bengal and Bombay, is divided under two great heads, viz.:—

	Rs.
Title I. Charges Personal - - - - - -	2,69,73,048
„ II. „ Material - - - - - -	48,87,088

The proportionate cost of material supplies in the Madras Presidency is below that of the other Presidencies; but the arrangements at this Presidency are so completely under control, that there is good reason for anticipating even more economical results. In illustration of this, I cannot do better than re-produce here the 39th paragraph of this Department's Report to Government, No. 225A., dated 5th April 1861, every word of which I find to be fully sustained by the experience since acquired.

"The economical scale at which the military expenditure of the Madras Presidency has arrived is mainly attributable to the effective measures taken by the Government of Madras during the administration of Sir C. Trevelyan and the Honourable Mr. Morehead, and to the co-operation of the various heads of departments, some of whom have acted so as to have merited the fullest confidence of the Government of Madras. This result, however, does not represent the whole extent to which the Madras Presidency may be made influential in curtailing the general military expenditure of India. By the relief of the Madras troops from Pegu and China, there has become available a larger force than is necessary for the occupation of the territories of the Madras Presidency Proper.

77. At the same time, however, it should be mentioned that, since the Madras Estimate was submitted to the Government of India, the conditions on which it was framed have varied, and the controller at that Presidency has had to meet some additional charges, not regularly provided for in the Estimate, out of the amount of the cash assignment allotted for the expenditure of the Madras Presidency. Among these may be mentioned the return of the 21st regiment Native Infantry from China, the delay in the relief of the Native Infantry regiments in the Pegu division, the retention up to this date, in those provinces, of the two regiments

regiments of Native Infantry, which were to have returned to India at the commencement of the present official year, besides sundry other additional expenses, such as an expenditure of nearly two lakhs of rupees for a supply of beer sent from home.

78. These additional charges, as also any reductions or changes resulting in a decrease of the estimated expenditure, will be more properly subjects for comment when the actual expenditure of the year shall be compared with the Estimate, and the Report of this Department on the appropriation audit thereof submitted; but it may be useful here to compare the relative proportions of a few of the principal items of expenditure at the three Presidencies with a view to indicating the relative economy practised, and the direction in which efforts for further reduction might be made.

79. The relative numerical proportion of the three armies, as calculated for in the revised Estimates now submitted, may be shown as below:

Bengal.	Madras.	Bombay.
1	·60	·40

Madras and Bombay together being thus equal to Bengal.

The principal items of estimated expenditure indicate the following proportions:—

	Bengal.	Madras.	Bombay.
	Rs.	*Rs.*	*Rs.*
	1	·50	·36
Regimental pay and allowances - - -	3,40,44,306	1,73,66,141	1,22,31,055
	1	·56	·45
General staff - - - - - - - -	16,81,768	9,53,309	7,67,771
	1	·25	·67
Garrison and cantonment staff - - - -	9,84,709	2,55,265	6,62,932
	1	·48	·46
Office establishment of general, army, and cantonment staff - - - - - - -	5,37,275	2,62,640	2,50,508
	1	·60	·58
Ordnance Department, pay and allowances -	11,50,398	6,97,681	6,69,246
	1	·45	·34
Commissariat Department, pay and allowances -	22,97,486	10,35,273	7,85,772
	1	·28	·24
Clothing Department, pay and allowances - -	1,07,192	30,793	26,295
	1	·53	·37
Medical Department, pay and allowances - -	32,65,376	17,49,046	12,29,729
	1	·53	·55
Supplies to Commissariat Department - -	79,12,400	42,66,609	43,61,048
	1	·54	1·12
Supplies to Ordnance Department - - -	3,29,716	1,78,284	3,71,643
	1	·28	·29
Supplies to Clothing Department - - -	5,62,504	1,59,820	1,68,163

80. In the above comparative statement, the revised scale of expenditure for Bengal is assumed as the correct standard for the number of men given; and although it cannot as yet be looked on as accurate, it may for the present be accepted as a fair approximation, subject to such further reductions and modifications as future experience may point out. Proceeding on this assumption, therefore, and testing the expenditure of the other Presidencies accordingly —a test which ought not to be objected to, as the assumed Bengal scale is still higher than it ought to be—the following are the results:—

	Madras.		Bombay.	
	Above proportion per cent.	Below proportion per cent.	Above proportion per cent.	Below proportion per cent.
Regimental pay and allowances - - -	0	10	0	4
General staff - - - - - - - -	0	4	5	0
Garrison and cantonment staff - - - -	0	35	27	0
Office establishment - - - - - -	0	12	6	0
Pay of Ordnance Department - - - -	0	0	18	0
Pay of Commissariat Department - - -	0	15	0	6
Clothing Department - - - - - -	0	32	0	16
Medical Department - - - - - -	0	7	0	3
Commissariat Supplies - - - - - -	0	7	15	0
Ordnance Supplies - - - - - -	0	6	72	0
Supplies of Clothing Department - - -	0	32	0	11

81. The inference to be drawn from the above is, that the rate of expenditure in Madras is considerably below that of Bengal, whilst that of Bombay is greatly in excess of the rate in Bengal, and still more so of the Madras rate.

The most striking instances of the excess in Bombay are as follows:

Garrison and Cantonment Staff,

Pay of Ordnance Department,

Ordnance Supplies,

and to these the attention of the authorities at that Presidency will be directed.

82. The Military Estimates for the three Presidencies for 1861-62, as originally submitted by the controllers, aggregated 14,27,90,273 rupees for all India; but on revision by this department, this aggregate was considered to be capable of reduction to 12,19,75,357 rupees, provided the various reductions then contemplated were carried out, being a difference of 2,08,14,916 rupees. The future strength in Europeans for all India will certainly be below that provided for in these Estimates; and as that of the Native Infantry will probably likewise be eventually lowered by the supernumeraries being absorbed to some extent, a proportionate reduction on the aggregate expenditure may be looked for in the scale of future years if such conditions be fulfilled. The result in the way of reduction, however, as regards the ensuing year, will probably be much influenced by the demand that may be made for the replenishment of stock; for, keeping in view the urgent necessity of at present restricting the demands on the cash balances to the narrowest limits, a very large proportion of the reserve stock of Army Supplies has been ordered to be appropriated for use during this year. No immediate inconvenience will be caused by this measure; but it will be necessary to make arrangements for replenishing the reserve stock on an ordinary scale.

83. The Honourable Mr. Laing, at page 6 of his Financial Statement, stated the

the military expenditure of all India, for 1859–60, at 17,75,00,000 rupees, being an excess of 5,55,00,000 rupees, as compared with the amount (1,220 lakhs) estimated for the year 1861–62. Even after adding to this the special grant of 60 lakhs for covering delay in making reductions, and the payment of gratuities, bounty, &c., there will still be a difference of 4,95,00,000 rupees; but this cannot be considered a net saving, because some portion of outlay hitherto classed under the category of military expenditure is still incurred, although not shown under that head. The newly organised police comes within this class, and as I have not at present sufficient information to enable me to compute the probable expenditure on account of this and other charges heretofore deemed military, I must leave the exact extent of the reduction of expenditure effected in the Military Department to be shown elsewhere.

84. It may, however, be satisfactory for Government to know that if, at the close of the present official year, the scale of 1,220 lakhs for the regular military expenditure of 1861–62 is found not to have been exceeded, there is every hope that in 1862–63 a further reduction of 50 lakhs may be effected on that sum, provided modifications of the excess of military force (noticed in paragraphs 17, 18, and 19) be made, thus rendering it feasible, in case rigid economy continues to be enforced, to fix 1,170 lakhs per annum as the standard for military expenditure in India, not to be exceeded in time of peace. And, as already stated, the charge against the Indian revenues will be further reduced by 20 lakhs, payable (as shown in paragraph 8) out of the revenues of the assigned districts in Berar on account of the Hyderabad Contingent, thus affording the prospect of fixing the future military expenditure in India at 1,150 lakhs; to be met from the Revenues of India.

85. The Right Honourable the Secretary of State for India, in Despatch No. 53, of 8th April 1861 (paragraph 23), considered a prospective saving of 2,500,000 *l.* on the estimated expenditure of 21,999,850 *l.* for military and police purposes in India and at home in the year 1860–61, to be altogether inadequate, and I fully recognise the close connection between the military and police forces, as pointed out in paragraph 22 of the above Despatch. The actual expenditure for 1860–61, has not, I regret to say, yet been ascertained, either as regards the military or police forces; but presuming the military expenditure alone of that year not to have exceeded that of 1859–60—which, as given at page 6 of Mr. Laing's Financial Statement, was 1,775 lakhs rupees in India, and 275 lakhs at home, in all 2,050 lakhs—and deducting therefrom 50 lakhs on account of the augmentation in the police in relief of military force, then the difference between the military expenditure of 1859–60, and the probable outlay of 1,220 lakhs for 1861–62, on the regular scale (making with a Home expenditure of 275 lakhs as in 1859–60, a total of 1,495 lakhs), will be fully 505 lakhs.

86. This sum (1,220 lakhs) is also 3,000,000 *l.* below the Estimate of Indian Military Expenditure, exclusive of police, as given in paragraph 65 of the Despatch of the Government of India, No. 16, of the 5th February 1861; but unless a watchful eye be kept on the reinforcements sent out to India, the proportion of European force reduced, and the Artillery force modified, it may not be in the power of the authorities in India to realise present expectations. Again, assuming the cost of the police force in India at 180 lakhs (a figure that, in the opinion of many authorities, it ought not to exceed), the combined expenditure for the military and police forces during 1861–62 will probably be lakhs 1,220 + 180=1,400 lakhs, which, exclusive of the Home expenditure of 275 lakhs, is 525 lakhs rupees below the Estimate of 1860–61, to which the Secretary of State for India refers; thus affording the prospect of fixing the future scale of expenditure in India, for both military and police forces, at a sum below 1,400 lakhs.

87. I must now briefly advert to the mode of disposing of receipts or cash recoveries of the Military Department, accruing out of the sales of stores, hospital stoppages, compensation for damages, &c. In paragraph 29 of this Department's Report, No. 225 A., dated 5th April 1861, on the Estimate of the Madras Presidency, it was recognised that, in accordance with the principles of the Budget Estimate, and in order to attain clearness of accounting, and a right knowledge of the extent of the liabilities of Government on account of

military expenditure, these recoveries should be treated and accounted for as a part of the common revenue, instead of being directly set off against the military expenditure in abatement of the demand on the Government cash; in other words, that departmental recoveries shall be surrendered to the Government Treasury, and not appropriated in defraying military expenditure.

88. At the same time, however, there is one peculiarity in the receipts or cash recoveries of the Military Department which ought to be considered in intimate connection with the military expenditure, namely, that the receipts flow from the expenditure itself, being, in other words, a refund or payment for supplies actually furnished, and should properly be viewed as a set-off against the expenditure, as being a *bonâ fide* return into the Treasury of money advanced. Thus, when the net military expenditure is to be shown, the amount of recoveries in the year should be deducted from the amount of the gross expenditure, and both Estimates and Accounts should be viewed accordingly. This proposition may be thus illustrated:—The cost of dieting a soldier in hospital is estimated at 180 rupees per annum, and the full amount is entered in the estimate of expenditure; but two annas per diem is recovered from every sick soldier of the rank of private, and three annas for a sergeant, and thus 46 and 67 rupees per annum may be recovered respectively, reducing the net cost to Government for the private whilst in hospital to 134 rupees per annum, and that of the sergeant to 117 rupees. A still better illustration is to be found in the mode of supplying arrack and malt liquor to the army. The stock of arrack and malt liquor laid in annually for the use of the army of all India costs nearly 70 lakhs, including value of liquor, carriage, &c., and a demand for cash to this extent having to be made on the Government Treasury, must, therefore, be included in the Military Estimate of cash requirements; but the liquor is retailed to the soldier at a price on which the Government lose about 25 per cent., so that out of the 70 lakhs Government recover about 50 lakhs.

89. These receipts or cash recoveries are estimated as follows for the year 1861-62:—

	Rs.
Bengal	33,00,000
Madras	13,78,900
Bombay	18,25,500
Total	*Rs.* 65,04,400

giving a proportion of nearly five per cent. on the aggregate estimated expenditure; while the proportion at each Presidency is for Bengal five, Madras four-and-a-half, and Bombay seven-and-a-half per cent. And deducting 65 lakhs on account of the military receipts or cash recoveries of the year, the net expenditure during 1861-62 (regular scale) will be 1,155 lakhs rupees; and the prospective scale of net expenditure in future years (as given in paragraph 84 at 1,150 lakhs) may therefore be set down in round numbers at 1,100 lakhs, taking future recoveries at 50 lakhs instead of 65, as estimated for 1861-62.

90. I would also note that, to arrive at a correct conclusion with reference to the net military expenditure of India, the charges entered in these Estimates for supplies made by the Military to the Civil Departments should likewise be deducted. The cash assignments to be expended by the Military Department in making supplies to Civil Departments and in paying salaries to officers in civil employ, amount to about 10 lakhs, an amount which, while included in the Military Estimate because the Military Department has to make provision for the supply, should properly be deducted from the gross military expenditure. This course the Government of India have in a great measure recognised by Financial Resolution, No. 176, dated 19th August 1861, directing that all supplies obtained by the Civil from the Military Department shall in future be

be paid for; but the details to give effect to this arrangement have not yet been finally settled.

91. I cannot close this report without putting on record my conviction that all the labour, care, and thought bestowed on the introduction of the budget system will be rendered futile, unless an equally radical reform be insisted on and carried out in the Department of Accounts. It has been very properly remarked that the budget is at one end of the system, the accounts at the other, and each is essential to the other for completeness. The fundamental principle of the budget estimate system is the clear and detailed specification of all requirements of the several branches and departments; and unless the accounts be adapted to this system, by ensuring a careful and prompt audit of all charges, Government will not be able fairly to test the operation of the budget, and will seek in vain for the fulfilment of the economical results expected to be attained by its adoption.

92. The prejudices and difficulties which interfered with the introduction of the budget system have already, to a great extent, been overcome; but similar ground has to be gone over in reference to the account system. Old established ideas, and time-honoured modes of procedure, have now to be swept away, and care must be taken not to allow the effort by which the changes are effected to be too soon relaxed, for fear of the reaction that may temporarily be felt; but, at the same time, I may assure Government that once the results of the change of system are fully exhibited, there can be no doubt as to its advantages being recognised and fully appreciated.

93. The many complaints heretofore made against Indian accounts all had their origin in the practice, arising from delay in audit of compiling the accounts from unaudited returns. The results so obtained were necessarily incorrect, and when given as the ascertained results of the year's transactions were liable to be qeustioned on comparison with results subsequently deduced from audited transactions, and in this way confidence in these statements was frequently shaken. But with the prompt audit, which is a leading principle of the new system, these defects will, I trust, be obviated; and I also hope to be able greatly to diminish clerical labour by only requiring one set of accounts to be furnished, accurately prepared from audited data, whereby the liability of error will be greatly lessened, if not entirely removed.

94. I may here mention some changes that have already been introduced into the Military Department of Accounts:—

I. A classified statement of unaudited receipts and disbursements is submitted at the close of each month, in order that the extent to which the cash assignments are operated on may at all times be known.

II. A monthly statement of audited receipts and disbursements is furnished as soon after the monthly audits of each department is effected; and is considered due on the 15th day of the second month following that in which the disbursements were made. In Bengal the disbursements in the Pay Department, made in May, June, and July, for the pay of the troops, have already been audited, compiled, and sent in to the military accountant; and the commissariat disbursements for the same period are also audited.

III. A quarterly statement of audited receipts and disbursements is required to be submitted with a statement of the unadjusted cash payments.

IV. Immediately after the close of the official year an annual statement is to be submitted, showing all the audited receipts and disbursements of the year. This document will, in fact, be an abstract of the accounts of the current year, and when compared with the aggregate of the 12 months' unaudited cash disbursements will indicate the exact amount of the adjustments to be effected in the following year on account of the current year's transactions; and these unaudited disbursements again, when compared with the estimate, will show the amount of the cash assignments remaining unappropriated during the year.

Lastly. Arrangements have been made for an entire separation between current and arrear charges, by means of which the expenditure of each year will

be distinctly ascertained—a result which hitherto could never be attained with precision.

95. Far more extensive reforms are, however, necessary, before a simple and intelligible system of accounting can be substituted for the present system that has become unnecessarily cumbrous, mainly by reason of misapprehension and misuse of technicalities, which, when properly applied, are invaluable. I am now giving close attention to this subject, specially as regards the remodelling of the Military Accountants' Offices at the three Presidencies; and think I may assure Government that some progress has already been made, and that there is every prospect of much more being shortly accomplished.

96. I cannot conclude this report without representing to Government the obligations which, as head of the Military Finance Department, I feel to Mr. A. P. Simkins, one of the recently appointed assistant secretaries, who had for nearly a year previous worked in my office, and acted as my personal assistant. Mr. Simkins' useful labours have once before been brought to the notice of Government in connection with the Budget Estimate Report* of the Military Finance Commission; and I have much pleasure in again bearing my testimony to his untiring zeal and accurate knowledge of the whole system of military accounting, to which I am indebted for great assistance in all that I have been able to effect in this department.

* No. 7 of 15th June 1860.

I have, &c.

(signed) *G. Balfour*, Colonel,
Chief of the Military Finance Department.

BENGAL MILITARY ESTIMATE FOR 1861-62.

	CASH DISBURSEMENTS.		As prepared by Controller of Military Finance, Bengal.		Additions or Transfers.	Reductions.	Revised Estimate.	REMARKS.	
	TITLE I.								
	PAY OF ARMY AND ESTABLISHMENTS.		*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	ADDITIONS OR TRANSFERS TO TITLE I.	*Rs.*
	Paid in India.							A. One Battery Royal Artillery returned from China	85,200
A.	Regimental pay and allowances		3,97,19,415		85,200	57,60,309	3,40,44,306		
B.	General Army Staff		16,81,768				16,81,768		
C.	Garrison and Cantonment Staff		9,84,709*				9,84,709	*Reductions.*	
D.	Office Establishments of General Army and Cantonment Staff		5,37,275				5,37,275	A. Re-organisation of Native Infantry	30,77,500
E.	Unattached Officers in India		26,84,110				26,84,110	" " " Cavalry	21,02,242
F.	Retired Officers in India		41,964				41,964	One European Cavalry Regiment to be sent home	4,05,415
G.	*Ordnance Department.*							Reduction of British Cavalry to 500 non-commissioned and rank and file	89,952
	1. Regimental allowances and family allowances	*Rs.* 1,30,484						One Battery Royal Artillery to be sent home	85,200
	2. Staff pay and establishments	10,19,914							57,60,309
			11,50,398				11,50,398		
H.	*Commissariat Department.*								
	1. Regimental allowances and family allowances	1,71,997							
	2. Staff pay and establishments	23,56,200							
			25,28,197†			2,30,711	22,97,486		
I.	*Clothing Department.*							I. One-fifth of Executive Establishments reduced in consequence of reduction of troops	2,30,711
	1. Regimental allowances	19,572							
	2. Staff pay and establishment	87,620							
			1,07,192				1,07,192		
J.	*Stud or Remount Department.*								
	1. Regimental allowances and family allowances	49,569							
	2. Staff pay and establishment	1,73,094							
			2,22,663 ‡				2,22,663		

* Exclusive of Roman Catholic priests.

† Exclusive of quartermaster, barrack and conservancy items, transferred to Barrack Department.

‡ Exclusive of keep of cattle, transferred to Title II.

BENGAL MILITARY ESTIMATE for 1861-62—*continued.*

	CASH DISBURSEMENTS.		As prepared by Controller of Military Finance, Bengal.		Additions or Transfers.	Reductions.	Revised Estimate.	REMARKS.	
	TITLE I.—Pay of Army and Establishments—*contd.*	*Rs.*	*Rs.*		*Rs.*	*Rs.*	*Rs.*		
K.	*Barrack Department.*	*Rs.*							
	1. Regimental allowances and family allowances	1,19,236							
	2. Staff pay and establishments	7,84,063	9,03,299*			1,41,644	7,61,655		
L.	*Medical Department.*								*Rs.*
	1. Indian forces	22,26,499						L. One-fifth of Executive Establishment reduced in consequence of reduction of Troops	1,41,644
	2. British forces	10,38,877	32,65,376				32,65,376	TOTAL Reductions, TITLE I.	61,32,664
M.	Pension Establishment		18,55,933				18,55,933		
N.	Contingencies, personal		24,90,800				24,90,800		
O.	Donations to asylums		1,36,957				1,36,957		
P.	Salaries of Roman Catholic priests		89,651				89,651		
Q.	*Surveyor General's Department.*								
	1. Regimental allowances and family allowances	44,751							
	2. Staff pay and establishments	6,44,694	6,89,445				6,89,445		
R.	Miscellaneous		6,58,333				6,58,333		
	Supernumeraries.								
	1. British Artillery	67,182							
	2. European Artillery	1,47,637							
	3. Native Artillery	51,387							
	4. British Cavalry	39,450							
	5. European Cavalry	25,718							
	6. Native Cavalry	3,12,360							
	7. British Infantry	5,99,418							
	8. European Infantry	44,565							
	9. Native Infantry	2,85,711							
	10. Sappers and miners	58,594	16,32,022	1,17,21,816			16,32,022		
	TOTAL of TITLE I.	*Rs.*		6,13,79,507	85,200	61,32,664	5,53,32,043		

TITLE II.

Cost of Local Supplies.

AA.	*Commissariat Department.*								
	1. Port Blair	16,011	-	-	-	-	-	16,011	
	2. Other departments	14,55,762	-	-	-	-	3,31,532	11,24,230	
	3. Army supplies	94,91,735	-	-	-	-	33,70,399	61,21,336	
	4. Services under direct control of Commissariat Department	32,38,200	-	-	-	-	20,58,128	11,80,072	
	5. Carriage Miscellaneous	16,77,245	-	-	-	-	4,20,378	12,56,867	
	6. Charges on account of Lieutenant Governor	17,000	-	-	-	-	-	17,000	
	7. Contingencies	3,58,751	-	-	-	-	70,000	2,88,751	
		162,54,704						100,04,267	
	Deduct value of reserve stock	20,91,867							
			141,62,837	-	-	-	-	20,91,867	
BB.	*Ordnance Department.*								
	1. Freight	25,000						79,12,400	
	2. Services under the direct control of Ordnance Department	2,29,716							
			2,54,716	-	-	75,000	-	3,29,716	
CC.	*Clothing Department.*								
	1. Supplies of stock	—	—		—	—		—	
	2. Tailoring charges	—	—		—	—		—	
	3. Carriage of clothing	—	—		—	—		—	
	4. Freight	—	—		—	—		—	
	5. Compensation	—	—		—	—		—	
	6. Contingencies	5,62,504	-	-	-	-	-	5,62,504	
DD.	*Stud and Remount Departments.*								
	Keep and feed of cattle	14,61,996	-	-	-	-	-	14,61,996	
EE.	*Medical Department.*								
	1. Supplies of stores	38,097							
	2. Purchase of Europe stock	10,000							
	3. Purchase of silver from Calcutta Mint	5,640							
	4. Contingencies	2,035							
			55,772	-	-	66,532	-	1,22,304	
	Total, Title II. - - - *Rs.*		-	-	164,97,825	1,41,532	62,50,437	103,88,920	
	Total, Title I. - - - *Rs.*		-	-	-	-	-	553,32,043	
	Total, Titles I. and II. - - - *Rs.*		-	-	-	-	-	657,20,963	

* Including quartermaster, barrack and conservancy items from Commissariat Department.

Calcutta,
31 July 1861.

G. Balfour, Colonel,
Chief of the Military Finance Department.

Additions or Transfers to Title II.

	Rs.	*Rs.*
B B. 2. Transferred from A A. 2.	75,000	
E F. 4. Transferred from A A. 2.	66,532	
Total Additions - - - *Rs.*		1,41,532

Reductions.

		Rs.	*Rs.*
A A. 2.	Ordnance Department	2,65,000	
	Medical Department	66,532	
			3,31,532
A A. 3.	Victualling and Hospital Stores	27,77,273	
	Horses	4,18,403	
	Bazar medicines	23,159	
	Hospital clothing and bedding	30,000	
	Medical comforts	55,000	
	Bedding for European troops	66,564	
			33,70,399
A A. 4.	Cattle Establishment	15,06,478	
	Dead stock	5,21,250	
	Purchase of cattle	30,400	
			20,58,128
A A. 5.	Carriage miscellaneous		4,20,378
A A. 7.	Contingencies:—		
	Firewood and cattle gear	20,000	
	Office and godown contingencies	50,000	
			70,000
Total Reductions, Title II. - - - *Rs.*			62,50,437

BOMBAY MILITARY ESTIMATE FOR 1861-62.

	CASH DISBURSEMENTS.	As prepared by Controller of Military Finance, Bombay.		Additions or Transfers.	Reductions.	Revised Estimate.
	TITLE I.					
	1st.—PAY OF ARMY AND ESTABLISHMENTS.					
	Paid in India.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
A.	Regimental pay and allowances	136,97,518		1,06,809	15,73,272	1,22,31,055
B.	General army staff	7,78,186		12,159	22,574	7,67,771
C.	Garrison and cantonment staff	6,62,932				6,62,932
D.	Office establishment of General, Army, and Cantonment Staff	2,56,808			6,300	2,50,508
E.	Unattached officers in India	29,007				29,007
F.	Retired officers in India					
G.	*Ordnance Department.*					
	1. Regimental allowances and family allowances	7,97,771			1,28,525	6,69,246
	2. Staff pay and establishments					
H.	*Commissariat Department.*					
	1. Regimental allowances and family allowances	8,16,874			31,102	7,85,772
	2. Staff pay and establishments					
I.	*Clothing Department.*					
	1. Regimental allowances	12,147				
	2. Staff pay and establishment	14,148				26,295
J.	*Remount Department.*					
	1. Regimental and family allowances			11,162		
	2. Staff pay and establishment			10,920		
	3. Proportion of joint remount agent's pay			6,792	28,874	
K.	Camp Equipage Department (Tent Lascars)	64,274				64,274
L.	*Medical Department.*					
	1. Indian forces	10,11,850*				
	2. British forces	1,94,369			50,000	12,06,159
	3. Head money for troops			73,51 0	23,570	
	4. Head veterinary charges					
M.	Pension establishment	17,49,942			2,00,000	15,49,942
N.	Contingencies personnel	31,24,547			22,22,560	9,01,987
O.	Donations to charitable institutions			19,821		19,821
P.	Salaries of Roman Catholic priests					
Q.	*Supernumeraries.*					
	1. Native Cavalry					
	2. Native Horse Artillery					
	3. Native Infantry					
	4. Camp Equipage Department	8,040				8,040
	TOTAL, TITLE I. *Rs.*		232,18,413	2,41,173	42,86,777	191,72,809

REMARKS.		
ADDITIONS OR TRANSFERS TO TITLE I.		*Rs.*
A.	Family allowances from head "Contingencies"	1,06,809
B.	Batta for General Staff from head "Contingencies"	12,159
J.	Pay of agent and establishment, Remount Department, from head "Contingencies"	28,874
L.	Head Money for medical charge of troops and horses from head "Contingencies"	73,510
O.	Charitable donations from head "Contingencies"	19,821
TOTAL Additions or Transfers to TITLE I. *Rs.*		2,41,173
Reductions.	*Rs.*	*Rs.*
A. In Native Cavalry	3,28,182	
In Royal Artillery	2,73,117	
British Cavalry reduced to 500 non-commissioned officers, rank and file	59,968	
In Native Infantry	7,11,431	
In supernumeraries	2,00,574	
		15,73,272
B. Remount agent's staff salary transferred to letter J.		22,574
D. Remount establishment ditto ditto		6,300
G. Reductions in Ordnance Department:		
At Ahmednugger	17,440	
At Ajmere	31,995	
At Kurrachee	70,715	
At Sholapore	8,375	
		1,28,525
H. In Transport Train Establishment		31,102
J. Remount Department being added under this letter is now deducted		28,874
L. In salaries	50,000	
In head money	23,570	
		73,570
M. In pensions		2,00,000
N. Proportion of Contingencies transferred to Title II.	15,78,934	
Reductions in the following items in the proportion of the amount retained under the head "Contingencies":		
Compensation for loss of property	17,588	
Troops short embarked	72,060	
Demurrage of ships	2,100	
Extra establishment	17,555	
Hutting money	8,077	
Passage and freight	2,39,819	
Rewards and gratuities	74,128	
Family allowances	1,06,809	
Batta General Staff	12,159	
Head money	73,510	
Charitable donations	19,821	
		22,22,560
TOTAL Reductions, TITLE I. *Rs.*		42,86,777

TITLE II.

Cost of Local Supplies.

AA.	*Commissariat Department.*						
	1. General Government of India	3,80,985*	-	-	4,066	1,70,000	2,15,051
	2. Other Presidencies and Colonial Governments	1,45,307	-	-	-	40,000	1,05,307
	3. Other Departments	99,895	-	-	-	-	99,895
	4. Freight	—	—		—	—	—
	5. Miscellaneous carriage	7,05,393	-	-	-	3,00,000	4,05,393
	6. Army supplies	25,96,350	-	-	-	70,000 2,36,678	22,89,672
	7. Under direct control of Commissariat Department—						
	Transport Train	3,29,480	-	-	-	2,54,264	75,216
	Cattle Department	3,63,847	-	-	-	1,00,000	2,63,847
	8. Supplies to Civil Department	7,81,125	-	-	-	1,50,000	6,31,125
	9. Scinde Province charges extraordinary	2,33,211	-	-	-	-	2,33,211
	10. Miscellaneous contingencies	42,331	56,77,924	-	-	-	42,331
BB.	*Barrack Department.*						
	1. Supplies and contingencies	—	—		—	—	—
	2. Conservancy	-	-	3,32,066	72,066	2,60,000	
CC.	*Ordnance Department.*						
	1. Contingencies	6,693	—	—	—	—	
	2. Army accoutrement and saddlery	87,000	—	—	—	—	
	3. Provision of local stores	4,04,590	—	—	—	—	
	4. Freight	4,950	5,03,233	1,43,672	2,75,262	3,71,643	
DD.	*Clothing Department.*						
	1. Supplies for tailoring charges, stores, &c.	60,162	—	—	—	—	
	2. Compensation in lieu of clothing	90,620	—	—	—	—	
	3. Contingencies	9,140	—	—	—	—	
	4. Civil charges	2,847	1,62,769	35,394	30,000	1,68,163	
EE.	*Medical Department.*						
	1. Supplies of stores	-	-	1,518	-	1,518	
FF.	*Remount Agency.*						
	1. Agency establishment	-	-	14,490	—	—	
	2. Purchase and feed	-	-	9,05,069	—	—	
	3. Feed, keep, and shipment to Madras Presidency	-	-	6,585	—	—	
	4. Forage excess	-	-	76,997	10,03,141	—	
GG.	Contingencies	-	-	15,78,934	15,19,857	59,077	
	TOTAL, TITLE II. - - - *Rs.*	-	-	63,43,926	30,98,791	42,21,268	52,21,449
	TOTAL, TITLES I. and II. - *Rs.*	-	-	295,62,339	33,39,964	85,08,045	243,94,258

* Including the Arungabad Brigade.

Calcutta,
31 July 1861.

Additions or Transfers to Title II.

AA.	Transferred from "Contingencies" to General Government of India		*Rs.* 4,066
BB.	Barrack supplies from head "Contingencies"		3,32,066
CC.	To supplies of orduance stores		1,43,672
DD.	To compensation in lieu of clothing		35,394
EE.	Medical supplies transferred from "Contingencies"		1,518
FF.	Transferred from Contingencies to Remount Agency, viz.:—	*Rs.*	
	1. Agency establishment	14,490	
	2. Purchase and feed	9,05,069	
	3. Feed, keep, and shipment to Madras Presidency	6,585	
	4. Forage excess	76,997	
			10,03,141
GG.	Transferred from head "Contingencies," Title I.		15,78,934
	TOTAL Additions, TITLE II. - *Rs.*		30,98,791

	Reductions.		
AA.	1. In supplies to general Government of India	*Rs.* 1,00,000	*Rs.*
	On account of Arungabad	70,000	
			1,70,000
	2. In supplies to other Presidencies and Governments		40,000
	3. In Miscellaneous carriage		3,00,000
	4. In army supplies	2,36,678	
	In grain supplies	70,000	
			3,06,678
	5. In transport train establishment		2,54,264
	6. In cattle department		1,00,000
	7. In supplies to Indian Navy and Civil Departments		1,50,000
BB.	In barrack supplies		72,066
CC.	In ordnance supplies	1,84,403	
	In overcharge	90,859	
			2,75,262
DD.	In tailoring charges	7,213	
	In cash requirements	22,787	
			30,000
FF.	1 In remount agency establishment	14,490	
	2. In purchase and feed of horses	9,05,069	
	3. In keep and shipment to Madras Presidency	6,585	
	4. Forage excess	76,977	
			10,03,141
GG.	Transferred to AA	4,066	
	Ditto - to BB	3,32,066	
	Ditto - to CC	1,43,672	
	Ditto - to DD	35,394	
	Ditto - to EE	1,518	
	Ditto - to FF	10,03,141	
			15,19,857
	TOTAL Reductions, TITLE II. - *Rs.*		42,21,268

G. Balfour, Colonel,
Chief of the Military Finance Department.

ABSTRACT of the MILITARY ESTIMATES of the Presidencies of

	Title I.
	Rs.
BENGAL - - - -	5,53,32,043
MADRAS - - - -	2,69,73,048
BOMBAY - - - -	1,91,72,809
TOTAL - - *Rs.*	10,14,77,900

MILITARY ESTIMATE for *India*, for 1861-62 - - - - - - -

	GENERAL HEADS OF CHARGES.	BENGAL. Prepared by Controller.	BENGAL. Modifications. Additions.	BENGAL. Modifications. Reductions.	BENGAL. Amount sanctioned	BENGAL. Departmental Totals.	MADRAS. Prepared by Controller.	MADRAS. Modifications. Additions.	MADRAS. Modifications. Reductions.	MADRAS. Amount sanctioned.	MADRAS. Departmental Totals.
	CASH DISBURSEMENTS. *Paid in India.* TITLE I. *Pay of Army and Establishments.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
A.	Regimental pay and allowances of army - - - - - -	3,07,19,415	85,200	57,60,300	3,40,44,306	–	1,74,99,213	–	46,000 87,072	1,73,66,141	–
B.	General army staff - - -	10,81,708	–	–	10,81,708	–	9,58,545	–	5,236	9,53,309	–
C.	Garrison and cantonment staff -	9,84,709	–	–	9,84,709	–	2,55,265	–	–	2,55,265	–
D.	Office establishment of general army and cantonment staff -	5,37,275	–	–	5,37,275	–	2,43,040	19,600	–	2,62,640	–
E.	Unattached officers in India -	26,84,110	–	–	26,84,110	–	3,10,823	–	–	3,10,823	–
F.	Retired officers in India - -	41,064	–	–	41,064	–	66,337	–	–	66,337	–
G.	Pay of local officers - - -	–	–	–	–	–	6,523	–	–	6,523	–
		4,56,49,241	–	–	3,99,74,132	3,99,74,132	1,93,39,746	–	–	1,92,21,038	1,92,21,038
H.	*Ordnance Department.*										
	1. Regimental and family allowances - - - - -	1,30,484	–	–	–	–	83,363	–	–	83,363	–
	2. Staff pay and establishments -	10,19,914	–	–	–	–	6,46,952	–	32,634	6,14,318	–
		11,50,398	–	–	11,50,398	11,50,398	7,30,315	–	–	6,97,681	6,97,681
I.	*Commissariat Department.*										
	1. Regimental and family allowances - - - - -	1,71,997	–	–	1,71,997	–	99,618	–	–	99,618	–
	2. Staff pay and establishments -	23,56,200	–	2,30,711	21,25,489	–	10,65,687	2,500	48,532 84,000	9,35,655	–
		25,28,197	–	–	22,97,486	22,97,486	11,65,305	–	–	10,35,273	10,35,273
J.	*Clothing Department.*										
	1. Regimental allowance - -	19,572	–	–	19,572	–	5,140	–	–	5,140	–
	2. Staff pay and establishments -	87,620	–	–	87,620	–	25,653	–	–	25,653	–
		1,07,192	–	–	1,07,192	1,07,192	30,793	–	–	30,793	30,793
K.	*Stud or Remount Department.*										
	Regimental and family allowances - - - - - -	49,569	–	–	49,569	–	6,919	–	–	6,919	–
	Staff pay and establishments -	1,73,094	–	–	1,73,094	–	17,386	–	–	17,386	–
	Proportion of joint remount agent's pay - - - - - -	–	–	–	–	–	4,260	–	–	4,260	–
		2,22,663	–	–	2,22,663	2,22,663	28,565	–	–	28,565	28,565
L.	*Barrack Department.*										
	Regimental and family allowances - - - - - -	1,19,236	–	–	1,19,236	–	–	–	–	–	–
	Staff pay and establishments -	7,84,063	–	1,41,644	6,42,419	–	–	–	–	–	–
		9,03,299	–	–	7,61,655	7,61,655	–	–	–	–	–
M.	*Medical Department.*										
	1. Indian forces - - - -	22,26,499	–	–	–	–	15,19,580	–	–	–	–
	2. British forces - - - -	10,38,877	–	–	–	–	2,29,466	–	–	–	–
	3. Head money for troops - -	–	–	–	–	–	–	–	–	–	–
	4. Veterinary charges - -	–	–	–	–	–	–	–	–	–	–
		32,65,376	–	–	32,65,376	32,65,376	17,49,046	–	–	17,49,046	17,49,046

Bengal, Madras, and *Bombay,* for the Year 1861–62.

Title II.	Total of each Presidency.
Rs.	*Rs.*
1,03,88,920	6,57,20,963
48,87,088	3,18,60,136
52,21,449	2,43,94,258
2,04,97,457	12,19,75,357

MILITARY ESTIMATE for *India,* for 1861–62.

BOMBAY.					General Total.	REMARKS.
Prepared by Controller.	Modifications. Additions.	Modifications. Reductions.	Amount sanctioned.	Departmental Totals.		
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	TITLE I.
						EXPLANATORY NOTES.
1,36,97,518	1,06,809	15,73,272	1,22,31,055	–	–	BENGAL.
7,78,186	12,159	22,574	7,67,771	–	–	
6,62,932	–	–	6,62,932	–	–	*Additions or Transfers.*
2,56,808	–	6,300	2,50,508	–	–	A. One Battery Royal Artillery returned from China – – – 85,200
29,007	–	–	29,007	–	–	*Reductions.*
–	–	–	–	–	–	A. Re-organization of Native Infantry – – – – – – 30,77,500
1,54,24,451	–	–	1,39,41,273	1,39,41,273	7,31,36,443	„ „ Cavalry – – – – – – 21,02,242
						One European Cavalry Regiment to be sent home – – – 4,05,415
						Reduction of British Cavalry to 500 Non-commissioned and rank and file – – – – – – – – – – – 89,952
						One Battery Royal Artillery to be sent home – – – – – 85,200
						57,00,309
–	–	–	–	–	–	I. One-fifth of Executive Establishments reduced in consequence of reduction of troops – – – – – – – – – 2,30,711
–	–	–	–	–	–	
7,97,771	–	1,28,525	6,69,246	6,69,246	25,17,325	L. One-fifth of Executive Establishment reduced in consequence of reduction of troops – – – – – – – – – 1,41,644
						TOTAL Reductions (Title I.) – – – 61,32,664
–	–	–	–	–	–	MADRAS.
–	–	–	–	–	–	*Additions or Transfers.*
8,16,874	–	31,102	7,85,772	7,85,772	41,18,531	D. Additional Establishment of Military Accountant's Office – – 19,000
						I. Salary of Superintendent of the manufacture of Buff Hoonsoor factory – – – – – – – – – – – 2,500
12,147	–	–	–	–	–	O. Pensions to uncovenanted servants – – – – – – 45,100
14,148	–	–	–	–	–	TOTAL Additions (Title I.) – – – 67,200
26,295	–	–	26,295	26,295	1,64,280	*Reductions.*
						A. Reduction of Native Regiments in Pegu – – – 87,672
						Pay of troops in Labuan – – – – – – 46,000 1,33,072
–	11,162	–	–	–	–	B. Reduction of office of Brigade Major, British forces – –
–	10,920	–	–	–	–	H. Reduction in Shoey Gyeen, Bassein, and Moulmein – 9,344 5,236
						„ Thyatmeyo and Mecaday – – – 5,280
–	6,792	28,874	–	–	–	„ Thounghoo – – – – – – 5,112
						„ Rangoon – – – – – – 8,061
–	–	–	–	–	2,51,228	„ Boat Establishment – – – – 2,736
						„ Reserve – ditto – – – – – 2,089
						32,634
						I. Office Establishment, Mysore – – – – – – 3,220
–	–	–	–	–	–	Executive Office Establishment, Mysore Executive – 312
–	–	–	–	–	–	Ten per cent. Reductions in other than office establishments – – – – – – – – – – 45,000
						48,532
–	–	–	–	–	7,61,655	Reductions in Eastern Settlements – – – – – 84,000
						O. Freight of stores, &c., added to Department BB., Title II. – – – – – – – – 30,348
10,11,850	–					Ditto and boat-hire, Stationery Depôt added to HH. – 1,035
1,94,369	–	23,570	–	–	–	31,383
–	73,510	50,000	–	–	–	U. 7. Re-organization of Native Cavalry – – – – 16,916
–	–					10. Re-organization of Infantry – – – – 83,084
						12. Camp Equipage Department – – – – 11,000
12,06,219	–	–	12,29,729	12,29,729	62,44,151	1,11,000

MILITARY ESTIMATE for *India*, for 1861–62—*continued* - - - - - -

	GENERAL HEADS OF CHARGES.	BENGAL. Prepared by Controller.	Modifications. Additions.	Modifications. Reductions.	Amount sanctioned.	Departmental Totals.	MADRAS. Prepared by Controller.	Modifications. Additions.	Modifications. Reductions.	Amount sanctioned.	Departmental Totals.
	CASH DISBURSEMENTS—*Paid in India*—continued.										
	TITLE I.—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
N.	Pension establishments - -	18,55,933	–	–	18,55,933	18,55,933	28,98,827	–	–	28,98,827	28,98,827
O.	Contingencies personnel - -	24,90,800	–	–	24,90,800	24,90,800	7,85,442	45,000	30,348 1,035	7,99,159	7,99,159
P.	Donations to asylums, &c. - -	1,36,957	–	–	1,36,957	1,36,957	6,240	–	–	6,240	6,240
Q.	Salaries of Roman Catholic priests	89,651	–	–	89,651	89,651	56,692	–	–	56,692	56,692
R.	*Surveyor General's Department.*										
	1. Regimental and family allowances - - - - - -	44,751	–	–	–	–	–	–	–	–	–
	2. Staff pay and establishments -	6,44,694	–	–	–	–	–	–	–	–	–
		6,89,445	–	–	6,89,445	6,89,445	–	–	–	–	–
S.	Miscellaneous - - - -	6,58,333	–	–	6,58,333	6,58,333	–	–	–	–	–
T.	Stationery Depôt - - -	–	–	–	–	–	1,443	–	–	1,443	1,443
U.	*Supernumeraries:*										
	1. British Artillery - - -	67,182	–	–	–	–	–	–	–	–	–
	2. European Artillery, Indian -	1,47,637	–	–	–	–	–	–	–	–	–
	3. Native Artillery - - -	51,387	–	–	–	–	–	–	–	–	–
	4. Native Horse Artillery - -	–	–	–	–	–	2,120	–	–	3,120	–
	5. British Cavalry - - -	39,450	–	–	–	–	–	–	–	–	–
	6. European Cavalry, Indian -	25,718	–	–	–	–	–	–	–	–	–
	7. Native Cavalry - - -	3,12,360	–	–	–	–	3,65,208	–	16,916	3,48,292	–
	8. British Infantry - - -	5,99,418	–	–	–	–	–	–	–	–	–
	9. European Infantry, Indian -	44,565	–	–	–	–	–	–	–	–	–
	10. Native Infantry - - -	2,85,711	–	–	–	–	1,14,924	–	83,084	31,840	–
	11. Sappers and Miners - -	58,594	–	–	–	–	–	–	–	–	–
	12. Camp equipage - - -	–	–	–	–	–	22,167	–	11,000	11,167	–
		16,32,022	–	–	16,32,022	1,632,022	5,05,419	–	–	3,94,419	3,94,419
V.	Camp Equipage (Tent Lascars) -	–	–	–	–	–	53,872	–	–	53,872	53,872
	TOTAL, TITLE I. - -	6,13,70,507	85,200	61,32,664	5,53,32,043	5,53,32,043	2,7 3,49,705	67,200	4,45,857	2,69,73,048	2,69,73,048
	TITLE II. COST OF LOCAL SUPPLIES.										
AA	*Commissariat Department.*										
	1. Port Blair - - - - -	16,011	–	–	16,011	–	–	–	–	8,20,947	–
	2. Other Departments - -	14,55,762	–	3,31,532	11,24,230	–	10,66,588	3,366	1,28,293 20,714 1,00,000	25,68,078	–
	3. Army supplies - - -	94,91,735	–	33,70,399	61,21,336	–	50,24,157	7,340	17,92,119 40,559		
	4. Services under direct control of Commissariat Department -	32,38,200	–	20,58,128	11,80,072	–	6,54,583	–	6,30,741 2,40,993	4,13,590	–
	5. Carriage Miscellaneous - -	16,77,245	–	4,20,378	12,56,867	–	1,90,683	–	29,000	1,61,683	–
	6. On account of Lieutenant-Governor - - - - -	17,000	–	–	17,000	–	–	–	–	–	–
	7. Contingencies - - -	3,58,751	–	70,000	2,88,751	–	–	–	–	–	–
	8. Other Presidencies and Government - - - - - -	–	–	–	–	–	69,420	–	–	69,420	–
	9. Freight - - - - - -	–	–	–	–	–	82,240	–	–	82,240	–
	10. Supplies coal department -	–	–	–	–	–	1,50,651	–	–	1,50,651	–
	11. General Government of India	–	–	–	–	–	–	–	–	–	–
	12. Scinde province, charges extraordinary - - - -	–	–	–	–	–	–	–	–	–	–
		1,62,54,704	–	62,50,437	1,00,04,267	–	–	–	–	–	–
	Deduct value of reserve stock -	20,91,867	–	–	20,91,867	–	–	–	–	–	–
		1,41,62,837	–	–	79,12,400	79,12,400	72,38,324	–	–	42,66,609	42,66,609

MILITARY ESTIMATE for *India*, for 1861-62—*continued.*

BOMBAY.					General Total.	REMARKS.		
Prepared by Controller.	Modifications. Additions.	Modifications. Reductions.	Amount sanctioned.	Departmental Totals.				
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	BOMBAY.		
17,49,942	–	2,00,000	15,49,942	15,49,942	63,04,702	*Additions or Transfers.*		*Rs.*
31,24,547	–	22,22,560	9,01,987	9,01,987	41,68,376	A. Family allowances, from head "Contingencies"		1,06,869
–	19,821	–	19,821	19,821	1,63,018	B. Batta for General Staff, from head "Contingencies"		12,159
–	–	–	–	–	1,46,343	K. Pay of Agent and Establishment, Remount Department, from head "Contingencies"		28,874
						M. Head money for medical charge of troops and horses, from head "Contingencies"		73,510
						P. Charitable donations, from head "Contingencies"		19,821
						TOTAL Additions or Transfers to Title I.		2,41,173
–	–	–	–	–	–			
–	–	–	–	–	–	*Reductions.*		
–	–	–	–	–	6,89,445	A. In Native Cavalry	3,28,182	
						In Royal Artillery	2,73,117	
						British Cavalry reduced to 500 Non-commissioned Officers, rank and file	59,968	
–	–	–	–	–	6,58,333	In Native Infantry	7,11,431	
–	–	–	–	–	1,443	In Supernumeraries	2,00,574	
								15,72,372
						B. Remount agent's staff salary transferred to letter K.	– –	22,574
						D. Remount establishment, ditto – ditto	– –	6,300
						H. Reductions in Ordnance Department:		
–	–	–	–	–	–	At Ahmednuggur	17,440	
–	–	–	–	–	–	At Ajmere	31,995	
–	–	–	–	–	–	At Kurrachee	70,715	
–	–	–	–	–	–	At Sholapore	8,375	
								1,28,525
–	–	–	–	–	–	I. In Transport Train Establishment	– –	31,102
–	–	–	–	–	–	K. Remount Department being added under this letter is now deducted	– –	28,874
–	–	–	–	–	–	M. In salaries	50,000	
–	–	–	–	–	–	In head money	23,570	
								73,570
–	–	–	–	–	–	N. In pensions	– –	2,00,000
–	–	–	–	–	–	O. Proportion of Contingencies transferred to Title II.	15,78,934	
–	–	–	–	–	–	Reductions in the following items in the proportion of the amounts retained under the head "Contingencies:"		
–	–	–	–	–	–	Compensation for loss of property	17,588	
–	–	–	–	–	–	Troops short embarked	72,060	
–	–	–	–	–	–	Demurrage of ships	2,100	
–	–	–	–	–	–	Extra establishment	17,555	
–	–	–	–	–	–	Hutting money	8,077	
–	–	–	–	–	–	Passage and freight	2,39,819	
–	–	–	–	–	–	Rewards and gratuities	74,128	
8,040	–	–	8,040	–	–	Family allowances	1,06,809	
						Batta General Staff	12,159	
						Head money	73,510	
						Charitable donations	19,821	
								22,22,561
8,040	–	–	8,040	8,040	20,34,481	Total Reductions, Title I.		4,286,778
64,274	–	–	64,274	64,274	1,18,146			
2,32,18,413	2,41,173	42,86,777	1,91,72,809	1,91,72,809	10,14,77,900			
						TITLE II.		
						EXPLANATORY NOTES.		
99,895	–	–	99,895	–	–			
						BENGAL.		
25,96,350	–	70,000 2,36,678	22,89,672	–	–			
						Additions or Transfers.		
Transport Train. 3,29,480	–	2,54,264	75,216	–	–			
Cattle. 3,63,847	–	1,00,000	2,63,847	–	–	BB. 2. Transferred from AA 2.	75,000	
7,05,393	–	3,00,000	4,05,393	–	–	EE. 4. Transferred from AA 2.	66,532	
						Total Additions	– –	1,41,532
–	–	–	–	–	–			
42,331	–	–	42,331	–	–	*Reductions.*		
						AA. 2. Ordnance Department	2,65,000	
						Medical Department	66,532	3,31,532
1,45,307	–	40,000	1,05,307	–	–	AA. 3. Victualling and hospital stores	27,77,273	
–	–	–	–	–	–	Horses	4,18,403	
						Bazar medicines	23,159	
						Hospital clothing and bedding	30,000	
7,81,125	–	1,50,000	6,31,125	–	–	Medical comforts	55,000	
3,80,985	4,066	1,70,000	2,15,051	–	–	Bedding for European troops	66,504	33,70,399
						AA. 4. Cattle Establishment	15,06,478	
						Dead stock	5,21,250	
2,33,211	–	–	2,33,211	–	–	Purchase of cattle	30,400	20,58,128
						AA. 5. Carriage miscellaneous	– –	4,20,378
–	–	–	–	–	–	AA. 7. Contingencies:		
–	–	–	–	–	–	Firewood and cattle gear	20,000	
						Office and godown contingencies	50,000	70,000
56,77,924	–	–	43,61,048	43,61,048	1,65,40,057	Total Reductions, Title II.		62,50,437

MILITARY ESTIMATE for *India*, for 1861-62—*continued* - - - - - -

	GENERAL HEADS OF CHARGES.	BENGAL. Prepared by Controller.	Modifications. Additions.	Modifications. Reductions.	Amount sanctioned.	Departmental Totals.	MADRAS. Prepared by Controller.	Modifications. Additions.	Modifications. Reductions.	Amount sanctioned.	Departmental Totals.
	CASH DISBURSEMENTS—*Paid in India*—continued.										
	TITLE I.—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
N.	Pension establishments - -	18,55,933	–	–	18,55,933	18,55,933	28,98,827	–	–	28,98,827	28,98,827
O.	Contingencies personnel - -	24,90,800	–	–	24,90,800	24,90,800	7,85,442	45,000	30,348 1,035	7,99,159	7,99,159
P.	Donations to asylums, &c. - -	1,36,957	–	–	1,36,957	1,36,957	6,240	–	–	6,240	6,240
Q.	Salaries of Roman Catholic priests	89,651	–	–	89,651	89,651	56,692	–	–	56,692	56,692
R.	*Surveyor General's Department.*										
	1. Regimental and family allowances - - - - -	44,751	–	–	–	–	–	–	–	–	–
	2. Staff pay and establishments -	6,44,694	–	–	–	–	–	–	–	–	–
		6,89,445	–	–	6,89,445	6,89,445	–	–	–	–	–
S.	Miscellaneous - - - -	6,58,333	–	–	6,58,333	6,58,333	–	–	–	–	–
T.	Stationery Depôt - - -	–	–	–	–	–	1,443	–	–	1,443	1,443
U.	*Supernumeraries:*										
	1. British Artillery - - -	67,182	–	–	–	–	–	–	–	–	–
	2. European Artillery, Indian -	1,47,637	–	–	–	–	–	–	–	–	–
	3. Native Artillery - - -	51,387	–	–	–	–	–	–	–	–	–
	4. Native Horse Artillery - -	–	–	–	–	–	2,120	–	–	3,120	–
	5. British Cavalry - - -	39,450	–	–	–	–	–	–	–	–	–
	6. European Cavalry, Indian -	25,718	–	–	–	–	–	–	–	–	–
	7. Native Cavalry - - -	3,12,360	–	–	–	–	3,65,208	–	16,916	3,48,292	–
	8. British Infantry - - -	5,09,418	–	–	–	–	–	–	–	–	–
	9. European Infantry, Indian -	44,565	–	–	–	–	–	–	–	–	–
	10. Native Infantry - - -	2,85,711	–	–	–	–	1,14,924	–	83,084	31,840	–
	11. Sappers and Miners - -	58,594	–	–	–	–	–	–	–	–	–
	12. Camp equipage - - -	–	–	–	–	–	22,167	–	11,000	11,167	–
		16,32,022	–	–	16,32,022	1,632,022	5,05,419	–	–	3,94,419	3,94,419
V.	Camp Equipage (Tent Lascars) -	–	–	–	–	–	58,872	–	–	53,872	53,872
	TOTAL, TITLE I. - -	6,13,70,507	85,200	61,32,664	5,53,32,043	5,53,32,043	2,73,49,705	67,200	4,45,857	2,69,73,048	2,69,73,048
	TITLE II. COST OF LOCAL SUPPLIES.										
AA	*Commissariat Department.*										
	1. Port Blair - - - - -	16,011	–	–	16,011	–	–	–	–	8,20,947	–
	2. Other Departments - -	14,55,762	–	3,31,532	11,24,230	–	10,66,588	3,366	1,28,293 20,714		
	3. Army supplies - - -	94,91,735	–	33,70,399	61,21,336	–	50,24,157	7,940	1,00,000 17,92,119 40,559	25,68,078	–
	4. Services under direct control of Commissariat Department -	32,38,200	–	20,58,128	11,80,072	–	6,54,583	–	6,30,741 2,40,993	4,13,590	–
	5. Carriage Miscellaneous - -	16,77,245	–	4,20,378	12,56,867	–	1,90,683	–	29,000	1,61,683	–
	6. On account of Lieutenant-Governor - - - - -	17,000	–	–	17,000	–	–	–	–	–	–
	7. Contingencies - - -	3,58,751	–	70,000	2,88,751	–	–	–	–	–	–
	8. Other Presidencies and Government - - - - -	–	–	–	–	–	69,420	–	–	69,420	–
	9. Freight - - - - -	–	–	–	–	–	82,240	–	–	82,240	–
	10. Supplies coal department -	–	–	–	–	–	1,50,651	–	–	1,50,651	–
	11. General Government of India	–	–	–	–	–	–	–	–	–	–
	12. Scinde province, charges extraordinary - - - -	–	–	–	–	–	–	–	–	–	–
		1,62,54,704	–	62,50,437	1,00,04,267	–	–	–	–	–	–
	Deduct value of reserve stock -	20,91,867	–	–	20,91,867	–	–	–	–	–	–
		1,41,62,837	–	–	79,12,400	79,12,400	72,38,324	–	–	42,66,609	42,66,609

MILITARY ESTIMATE for *India*, for 1861-62—*continued.*

BOMBAY.					General Total.	REMARKS.		
Prepared by Controller.	Modifications. Additions.	Modifications. Reductions.	Amount sanctioned.	Departmental Totals.				
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	BOMBAY.		
17,49,942	–	2,00,000	15,49,942	15,49,942	63,04,702	*Additions or Transfers.*		*Rs.*
31,24,547	–	22,22,560	9,01,987	9,01,987	41,68,376	A. Family allowances, from head "Contingencies"		1,06,809
–	19,821	–	19,821	19,821	1,63,018	B. Batta for General Staff, from head "Contingencies"		12,159
–	–	–	–	–	1,46,343	K. Pay of Agent and Establishment, Remount Department, from head "Contingencies"		28,874
						M. Head money for medical charge of troops and horses, from head "Contingencies"		73,510
						P. Charitable donations, from head "Contingencies"		19,821
						TOTAL Additions or Transfers to Title I.		2,41,173
–	–	–	–	–	–			
–	–	–	–	–	–	*Reductions.*		
–	–	–	–	–	6,89,445	A. In Native Cavalry	3,28,182	
						In Royal Artillery	2,73,117	
						British Cavalry reduced to 500 Non-commissioned Officers, rank and file	59,068	
–	–	–	–	–	6,58,333	In Native Infantry	7,11,431	
–	–	–	–	–	1,443	In Supernumeraries	2,00,574	
								15,72,372
						B. Remount agent's staff salary transferred to letter K.	– –	22,574
						D. Remount establishment, ditto – ditto	– –	6,300
						H. Reductions in Ordnance Department:		
–	–	–	–	–	–	At Ahmednuggur	17,440	
–	–	–	–	–	–	At Ajmere	31,995	
–	–	–	–	–	–	At Kurrachee	70,715	
–	–	–	–	–	–	At Sholapore	8,375	
								1,28,525
–	–	–	–	–	–	I. In Transport Train Establishment	– –	31,102
–	–	–	–	–	–	K. Remount Department being added under this letter is now deducted	– –	28,874
–	–	–	–	–	–	M. In salaries	50,000	
–	–	–	–	–	–	In head money	23,570	
								73,570
–	–	–	–	–	–	N. In pensions	– –	2,00,000
–	–	–	–	–	–	O. Proportion of Contingencies transferred to Title II.	15,78,934	
–	–	–	–	–	–	Reductions in the following items in the proportion of the amounts retained under the head "Contingencies:"		
–	–	–	–	–	–	Compensation for loss of property	17,588	
–	–	–	–	–	–	Troops short embarked	72,060	
–	–	–	–	–	–	Demurrage of ships	2,100	
–	–	–	–	–	–	Extra establishment	17,555	
–	–	–	–	–	–	Hutting money	8,077	
–	–	–	–	–	–	Passage and freight	2,39,819	
–	–	–	–	–	–	Rewards and gratuities	74,128	
8,040	–	–	8,040	–	–	Family allowances	1,06,809	
						Batta General Staff	12,159	
8,040	–	–	8,040	8,040	20,34,481	Head money	73,510	
						Charitable donations	19,821	
								22,22,561
64,274	–	–	64,274	64,274	1,18,146	Total Reductions, Title I.		4,286,778
2,32,18,413	2,41,173	42,86,777	1,91,72,809	1,91,72,809	10,14,77,900			
99,895	–	–	99,895	–	–	TITLE II.		
						EXPLANATORY NOTES.		
25,96,350	–	70,000 2,36,678	22,89,672	–	–	BENGAL.		
						Additions or Transfers.		
Transport Train. 3,29,480	–	2,54,264	75,216	–	–	BB. 2. Transferred from AA 2.	75,000	
Cattle. 3,63,847	–	1,00,000	2,63,847	–	–	EE. 4. Transferred from AA 2.	66,532	
7,05,393	–	3,00,000	4,05,393	–	–	Total Additions	– –	1,41,532
–	–	–	–	–	–	*Reductions.*		
42,331	–	–	42,331	–	–	AA. 2. Ordnance Department	2,65,000	
						Medical Department	66,532	3,31,532
1,45,307	–	40,000	1,05,307	–	–	AA. 3. Victualling and hospital stores	27,77,273	
–	–	–	–	–	–	Horses	4,18,403	
						Bazar medicines	23,159	
						Hospital clothing and bedding	30,000	
7,81,125	–	1,50,000	6,31,125	–	–	Medical comforts	55,000	
3,80,985	4,066	1,70,000	2,15,051	–	–	Bedding for European troops	66,564	33,70,399
						AA. 4. Cattle Establishment	15,06,478	
						Dead stock	5,21,250	
2,33,211	–	–	2,33,211	–	–	Purchase of cattle	30,400	20,58,128
						AA. 5. Carriage miscellaneous	– –	4,20,378
–	–	–	–	–	–	AA. 7. Contingencies:		
–	–	–	–	–	–	Firewood and cattle gear	20,000	
						Office and godown contingencies	50,000	70,000
56,77,924	–	–	43,61,048	43,61,048	1,65,40,057	Total Reductions, Title II.		62,50,437

MILITARY ESTIMATE for *India*, for 1861–62—*continued.*

	GENERAL HEADS OF CHARGES.	BENGAL. Prepared by Controller.	Modifications. Additions.	Modifications. Reductions.	Amount sanctioned.	Departmental Totals.	MADRAS. Prepared by Controller.	Modifications. Additions.	Modifications. Reductions.	Amount sanctioned.	Departmental Totals.
	CASH DISBURSEMENTS—*contd.*										
	TITLE II.—Cost of Local Supplies—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
BB.	*Ordnance Department.*										
	1. Freight - - - - - -	25,000	–	–	25,000	–	–	30,348	–	30,348	–
	2. Under direct control of Ordnance Department - -	2,29,716	75,000	–	304,716	–	2,73,585	–	2,73,585	–	–
	3. Harness and saddlery - -	–	–	–	–	–	1,07,378	–	–	1,07,378	–
	4. Departmental contingencies -	–	–	–	–	–	40,558	–	–	40,558	–
	5. Local stores - - - - -	–	–	–	–	–	–	–	–	–	–
		2,54,716	–	–	3,29,716	3,29,716	4,21,521	–	–	1,78,284	1,78,284
CC.	*Clothing Department.*										
	1. Supplies of Stock - - -	–	–	–	–	–	–	–	–	–	–
	2. Tailoring charges - - -	–	–	–	–	–	–	–	–	–	–
	3. Carriage of clothing - -	–	–	–	–	–	–	–	–	–	–
	4. Freight - - - - - -	–	–	–	–	–	–	–	–	–	–
	5. Compensation - - -	–	–	–	–	–	–	–	–	–	–
	6. Contingencies - - -	5,62,504	–	–	5,62,504	–	44,060	–	–	44,060	–
	7. Caps, helmets, and light clothing - - - -	–	–	–	–	–	39,750	–	–	39,750	–
	8. Boots and shoes commt. -	–	–	–	–	–	45,490	–	–	45,490	–
	9. Civil Charges - - -	–	–	–	–	5,62,504	30,520	–	–	30,520	–
		5,62,504	–	–	5,62,504	–	1,59,820	–	–	1,59,820	1,59,820
DD.	*Stud and Remount Departments.*										
	1. Keep and feed of cattle - -	14,61,996	–	–	14,61,996	–					
	2. Agency establishment - -	–	–	–	–	–					
	3. Purchase and feed - - -	–	–	–	–	–	2,80,000	–	–	2,80,000	2,80,000
	4. Feed, keep, and shipment to Madras - - - -	–	–	–	–	–					
	5. Forage excess - - -	–	–	–	–	–					
		14,61,996	–	–	14,61,996	14,61,996	2,80,000			2,80,000	
EE.	*Medical Department.*										
	1. Supplies of stores - - -	38,097	–	–	–	–	–	–	–	–	–
	2. Purchase of Europe stock -	10,000	–	–	–	–	–	–	–	–	–
	3. Purchase of silver from Mint -	5,640	–	–	–	–	–	–	–	–	–
	4. Contingencies - - -	2,035	–	–	–	–	–	–	–	–	–
		55,772	66,532	–	1,22,304	1,22,304	–	–	–	–	–
FF.	*Barrack Department.*										
	1. Supplies and contingencies -	–	–	–	–	–	–	–	–	–	–
	2. Conservancy - - - -	–	–	–	–	–	–	–	–	–	–
	Contingencies - - -	–	–	–	–	–	–	–	–	–	–
	Stationery Depôt - - -	–	–	–	–	–	1,340	1,035	–	2,375	2,375
	TOTAL TITLE II. - *Rs.*	1,64,97,825	1,41,532	62,50,437	1,03,88,920	1,03,88,920	80,00,903	42,089	32,56,104	48,87,088	48,87,088
	TOTAL, TITLES I. and II. - *Rs.*	7,78,77,332	2,26,732	1,23,83,101	6,57,20,963	6,57,20,963	3,53,50,608	1,09,289	37,01,961	3,18,60,136	3,18,60,136

MILITARY ESTIMATE for *India*, for 1861-62—*continued*.

BOMBAY.						REMARKS.		
Prepared by Controller.	Modifications. Additions.	Modifications. Reductions.	Amount sanctioned.	Departmenta Totals.	General Total.			
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	MADRAS.	*Rs.*	*Rs.*
						Additions or Transfers.		
						AA. 2. For barrack furniture - - - - - -	- -	3,366
						3. Carriage and allowances in Southern Division -	1,407	
						Mysore Eastern Range - - - - - -	910	
4,950	–	–	–	–	–	Mysore Western Range - - - - - -	2,647	
						Ceded districts - - - - - - -	1,076	
						Kamptia - - - - - - - - -	1,300	7,340
–	–	–	–	–	–	BB. Ordnance Department, freight of stores from London and port to port, deducted from Contingencies, Title I. - - - - - - - - -	- -	30,348
87,000	1,43,672	2,75,262	–	–	–			
6,693	–	–	–	–	–	*Reductions.*		
4,04,590	–	–	–	–	–	AA. 2. Reductions in over-estimate for carriage and stores of Ordnance Department - - - -	1,28,293	
						Over-estimate, stationery depôt - - - -	20,714	
5,03,233	–	–	3,71,643	3,71,643	8,79,643	Reduced in Pegu, but not Rangoon - - - -	1,00,000	
						AA. 3. Grain not to be purchased at Cannanore - - -	1,29,600	
						Ditto - ditto - Rangoon - - -	68,798	
						Beef supplies at ditto - - - - -	13,706	
						Boardship provisions - - - - - -	29,000	
–	–	–	–	–	–	Moulmein rations - - - - - -	10,300	
						To be supplied from Reserve Stock.		
–	–	–	–	–	–	Arrack - - - - - - - - - -	3,11,953	
						Grain and provisions - - - - - - -	41,619	
						European victualling supplies - - - - -	3,50,018	
60,162	–	–	–	–	–	Beer - - - - - - - - - -	6,28,121	
						Barrack supplies - - - - - - -	2,972	
–	–	–	–	–	–	Ordnance Department - - - - - -	77	
						Bedding to Europeans - - - - - -	1,08,371	
–	–	–	–	–	–	Hospital supplies - - - - - - -	1,07,584	17,92,119
						3. Freight, carriage, &c., in Presidency Division -	3,118	
						Dito - ditto - Northern ditto -	17,491	
90,620	35,394	30,000	–	–	–	Ditto - ditto - Malabar and Canara -	2,500	
						Ditto - - - Secunderabad - -	17,950	40,559
						3. Rations, &c., less by withdrawal of troops from Pegu - - - - - - - - -	6,30,741	
9,140	–	–	–	–	–	AA. 4. Cattle and attendance - - - - - -	2,30,993	
						Sheep farm - - - - - - - -	10,000	2,40,993
–	–	–	–	–	–	AA. 4. Carriage, miscellaneous boat hire at Thounghoo -	29,000	
						BB. 2. Transferred to AA. 6, Commissariat Department -	2,73,585	
2,847	–	–	–	–	–			
1,62,769	–	–	1,68,163	1,68,163	8,90,487	BOMBAY.		
						Additions or Transfers.		
–	–	–	–	–	–	AA. 5. Transferred from "Contingencies" to General Government of India - - - - - - -	- -	4,066
						BB. To supplies of Ordnance stores - - - - -	- -	1,43,672
–	14,490	–	–	–	–	CC. To compensation in lieu of clothing - - - -	- -	35,394
						DD. Transferred from Contingencies to Remount Agency, viz.:		
–	9,05,069	–	–	–	–	1. Agency establishment - - - - - -	14,490	
						2. Purchase and feed - - - - - -	9,05,069	
						3. Feed, keep, and shipment to Madras Presidency -	6,585	
–	6,585	–	–	–	–	4. Forage excess - - - - - - -	76,997	10,03,141
						EE. Medical supplies transferred from "Contingencies" -	- -	1,518
						FF. Barrack supplies from head "Contingencies" - -	- -	3,32,066
–	76,997	10,03,141	–	–	17,14,906	GG. Transferred from the head "Contingencies," Title I. -	- -	15,78,934
						Total Additions, Title II. - -	- -	30,98,791
						Reductions.		
						AA. 1. In supplies to General Government of India - -	1,00,000	
						On account of Arungabad - - - - -	70,000	1,70,000
–	1,518	–	1,518	1,518	1,518	2. In supplies to other Presidencies and Governments -	- -	40,000
						3. In miscellaneous carriage - - - - - -	- -	3,00,000
–	–	–	–	–	–	4. In army supplies - - - - - -	2,36,678	
						In grain supplies - - - - - -	70,000	3,06,678
–	–	–	–	–	–	5. In Transport Train Establishment - - - -	- -	2,54,264
						6. In Cattle Department - - - - - -	- -	3,00,000
–	–	–	–	–	–	7. In supplies to Indian Navy and Civil Department -	- -	1,50,000
						BB. In Ordnance supplies - - - - - -	1,34,403	
–	–	–	1,518	–	122,304	In overcharge - - - - - - -	93,859	2,75,262
						CC. In tailoring charge - - - - - - -	7,213	
						In cash requirements - - - - - -	22,787	30,000
						DD. 1. In Remount Agency Establishment - - - -	14,490	
						2. In purchase and feed - - - - - -	9,05,069	
–	–	–	–	–	–	3. In keep and shipment to Madras Presidency - -	6,585	
						4. In forage excess - - - - - - -	76,997	10,03,141
–	3,32,066	72,066	2,60,000	2,60,000	2,60,009	FF. In barrack supplies - - - - - - -	- -	72,066
						GG. Transferred to AA. - - - - - - -	4,066	
						Ditto - BB. - - - - - - -	1,43,672	
–	15,78,934	15,19,857	59,077	59,077	59,077	Ditto - CC. - - - - - - -	35,394	
						Ditto - DD. - - - - - - -	10,03,141	
						Ditto - EE. - - - - - - -	1,518	
–	–	–	–	–	2,375	Ditto - FF. - - - - - - -	3,32,066	
								15,19,857
63,43,920	30,98,791	42,21,268	52,21,449	52,21,449	2,04,97,447	TOTAL Reductions in Title II. - -	- -	42,21,268
3,95,62,333	33,39,964	85,08,040	2,43,94,258	2,43,94,258	12,19,75,357			

From the Chief of the Military Finance Department, to the Secretary to the Government of India, Financial Department,—(No. 683A., dated 22nd August 1861).

Sir,

STORES received from England being an important item of military expenditure, I beg to solicit the attention of Government to the following circumstances in connection therewith:—

2. The Government of India have repeatedly since the beginning of 1859, when the war expenditure was ordered to cease, urged on the authorities at home to limit the dispatch of stores to the precise quantity and description applied for, with the view of preventing all unnecessary outlay, until the finances have somewhat recovered; and more recently in Despatch No. 16, dated Fort William, 5th February 1861, to the Secretary of State (printed in Parliamentary Papers No. 233 of 9th May 1861), Government stated (paragraph 71), that to bring down "the military expenditure very nearly to the established cost of the year before the mutiny, within a few months of the present time, will indeed be an arduous task," and pointed out (paragraph 72), the absolute necessity that rigid economy should be observed in respect to stores," and "that no stores should on any account be purchased or shipped for India or England, unless upon a distinct requisition, based on the fullest consideration here, both that the stores are really required and that they cannot be obtained at a lower price in India."

1859-60.
27th January 1860.
21st March "
7th February "
1st March "
1860-61.
15th May 1860.
21st " "
4th July "
20th " "
26th September "
13th November "
17th January 1861.
20th March.
25th February.
10th April.
" "
1861-62.
21st May 1861.
24th " "

3. These earnest requests have not however received due attention, and it appears to me essential now to bring under the consideration of Government the large supplies of stores of late despatched from England, amounting, according to valuation statements I have received from the Accountant General, to no less than *Rs.* 36,71,966. 3. 6, on invoices as per margin, dated India Office, London, on or after 1st January 1860. All these stores must therefore have been shipped after 1st January 1860; the earliest invoice (being military stores sent overland) is dated 1st January 1860; and the latest received invoice is dated 24th May 1861, the stores last invoiced being on board the Accrington, not yet arrived. For these stores freight, as per margin,* is payable in India. I enter in the margin† a detailed statement of the departments for which these stores are intended, in order that the Government at Home may refer to the copies of the invoices to verify the figures now given.

4. I will not conceal from Government that I little anticipated such extensive supplies being sent out, fully expecting that the measures adopted last year, and the communications made to England would have stopped the despatch of supplies from England; and I beg to draw attention to the representation of the Government of Bombay, No. 62 of 4th July 1861, to the Secretary of State, in reference to the despatch of 1,000 smooth-bore carbines, although the requisition for them was cancelled last year; *vide* Financial Resolution, No. 678, of 6th August 1861.

5. The Secretary of State, at the close of paragraph 25 of Despatch No. 53, dated 8th April 1861, in reply to the Despatch of the Government of India of February 1861, already quoted, pointed out, that "effective measures for reducing the demand for stores can only be taken in India, by economy of expenditure, by obtaining in India all stores which can be procured there on equally reasonable terms as in this country, and as regards such supplies as are required from England, by taking care that no larger quantities are indented for than are absolutely necessary;" adding that "there can be no doubt that by attention to the foregoing considerations a great saving may be effected under this head."

6. The soundness of these remarks is indisputable; but I venture to submit that all economical measures adopted in India are insufficient, unless the Home Government fully co-operate by limiting the despatch of stores strictly to the actual demands made by the Government of India. That this course has not been followed, even up to the latest date, is evident from the fact of the latest invoice above quoted being dated the 24th May, although the Government of India earnestly requested, in Financial Despatch No. 37, dated 13th March 1861 (paragraph 15), referring to the probable supply of stores to the value of 944,470 *l.* in 1861-62, "that no stores whatever be purchased or shipped in England without proper indents from India." The Secretary of State had previously in paragraph

	Rs.	*a.*	*p.*
*1859-60	1,425	12	8
1860-61	10,020	14	0
1861-62	1,935	15	4
Total *Rs.*	13,382	10	–

	Rs.	*a.*	*p.*
†Medical stores	3,03,616	1	4
Clothing	13,52,000	12	0
Military	11,80,216	8	0
Her Majesty's Regiments	211	4	4
Total Military	28,36,038	9	8
Marine	8,35,927	9	10
Grand Total *Rs.*	36,71,966	3	6

paragraph 25 of his Despatch of 8th April, already quoted, stated in reference to the remarks of the Government of India, in paragraph 72 of Despatch No. 16, that "no stores are supplied from this country, except on indents received from India, and then only on a careful comparison of the quantity applied for with that reported to be in store, and the average consumption of former years," and yet the indents that have come before me do not contain demands equal to anything like the amount proposed, or even actually shipped. Neither does it appear that there is any exact record kept at home of stores demanded and supplied for India; for the Secretary of State says in paragraph 8 of his Despatch of 8th April 1861, that the case of the stores of which an excess of 13 lakhs in value were reported to have arrived in Madras cannot be ascertained in London.

7. My object in now referring to the past is to show the necessity of taking measures to prevent similar errors in future; and I would suggest the following for the consideration of Government:—My colleague of the Audit Board (the Honourable E. Drummond) agrees with me that it is essential, in order to enable the Chief of the Military Finance Department to exercise proper control over stores, that he should be put in immediate possession of the invoices, as received, of all stores, military, medical, clothing, marine, &c., sent from England; and in order that I may accurately ascertain what stores have lately been received, I would request that all invoices of military, medical, clothing, ordnance, and marine stores received within the last two years by the Governments of India, Madras, and Bombay, be sent to me, with abstracts thereof, showing on what indents the stores so invoiced were sent out, and distinguishing departments.

8. I now recommend the following measures for the future:—

That the Account Department of each Presidency should be directed promptly to forward, as received, both to the Comptrollers and Chief of the Military Finance Department, copies of all invoices and advices of stores intended to be, or actually despatched from home; and that the invoices should show the dates of indents on which the stores are sent out.

That the Governments of Madras and Bombay be forthwith requested to send in to me valuation statements of all stores still due, or expected from England, showing for what departments and on what indents due.

That a list of all indents as yet uncomplied with, showing for what departments and the dates on which sent home, as also a list of all departmental indents cancelled, or in part cancelled, be also sent in, showing dates of indents and when cancelled, and what measures have been taken to cancel them. The estimated value of the stores still due on each indent should also be stated.

That the amount value of stores not now required be ascertained, and the Secretary of State promptly apprised thereof, in order, if possible, to prevent their purchase and despatch; and as there is at present no pressing necessity for many stores being sent to India, a request might be sent home from the Government of India to detain all stores purchased or contracted for, even if ready for shipment, until calls be made for them from India.

That the heads of departments in each Presidency be required to specify the names and quantities of any stores urgently required, stating the reason why urgently needed, and giving a valuation thereof; and on this statement the Governments of Madras and Bombay will decide on calling for the supplies from England, reporting the same to the Government of India, and communicating the orders to the Military Finance Department.

9. I now venture to draw the particular attention of Government to the great delay that constantly occurs in England in complying with demands made from India for stores, a delay which long experience convinces me is the cause of great waste of money; first, because requisitions are necessarily framed, so as to provide for the contingencies of delay, or only part compliance; and secondly, because stores demanded for some particular purpose frequently do not arrive until after it has been found necessary to make some other arrangement, perhaps purchasing the required article in the spot at considerable cost.

10. I submit that if heads of departments in India are to reduce their demands for stores to the lowest standard compatible with efficiency, that efficiency can only be ensured by prompt and exact compliance on the part of the home Government with all demands thus made. Unless this be ensured, officers risk not only their own credit but the interest of the State, by reducing their demands to the extent which I believe to be practicable, and which is now enjoined on them; and I would therefore entreat Government to press the point of this delay on the notice of the home authorities.

11. The importance of showing in all invoices of stores the date of the indent calling for the supply, and by what department the stores were demanded, with a view to prevent confusion in respect to stores when received in India, should also be brought to the special notice of the Secretary of State; and this record will likewise enable the Government to ascertain that no great delay has taken place in England in meeting the demand. The Secretary of State, in a Despatch to the Government of Madras, No. 26, dated 29th June 1861, has promised to send priced invoices for stationery supplies as for all other stores; and I beg to urge that this arrangement be attended to, and the invoices promptly sent out. The Secretary of State for India has also, in a Despatch to the Government of Madras, No. 111, dated 7th June 1861, called for an estimate of the probable quantities of

stores which will be required for service in that Presidency during the year 1862–63 to be transmitted, so as to reach the War Department by the 30th November next. This arrangement will bind the Government of India to take the stores thus estimated for, and as the War Department will enforce this responsibility, I advise the Government of India to require a statement of the probable balance of stores remaining at the end of the current year to be also sent up by the Governments of Madras and Bombay. Moreover, each head of a department should be invariably required to make an estimate, even an approximate one, of the values of all stores demanded from home, and this valuation being submitted to the Military Finance Department.

I have, &c.
(signed) *G. Balfour*, Colonel,
Chief of the Military Finance Department.

From the Chief of the Military Finance Department to the Secretary to the Government of India, Military Department (No. 801A., dated Calcutta, 16th September 1861).

Nos. 127, 263, 268, and 283; the three first dated 24th June, and the last 16th July 1861.

SIR,—I have the honour to acknowledge the receipt of your dockets, Nos. 668, 740, 787, and 1209 of 16th, 17th, 19th, and 29th August 1861, accompanying copies of Despatches from the Secretary of State, as per margin.

2. Despatch No. 263 intimates the intended embarkation of 728 * men and non-commissioned officers of artillery from England, in order to complete the batteries and garrison companies of the Bengal brigades of artillery. Despatch No. 283 authorises the men of the brigades of Royal Artillery, at present serving in India, to volunteer for the troops, batteries, and companies of the new brigades of artillery formed in Bengal, Madras, and Bombay; and Despatch No. 368 directs (paragraph 5), that no more batteries of the 11th, 13th, and 14th brigades of Royal Artillery be sent home, until the requisite force of artillery for the permanent garrison of India shall have been decided upon.

* *6 Sergeants.*
12 Corporals.
10 Bombardiers.
350 Gunners.
350 Drivers.
728

No. 650A., of 16th August 1861, forwarded to Military Department, No. 651A., of 16th August 1861.

3. The proceedings of the Madras Government referred to in the postscript of my letter to the Financial Secretary, as per margin, show similarly that recruits are being sent out to complete the artillery brigades; and the instructions in Despatch from the Secretary of State, No. 127 of 24th June 1861, give the details for Madras at three sergeants, eight corporals, 10 bombardiers, 150 gunners, 150 drivers; total 321. I have no doubt that the Bombay artillery has also been re-inforced, but I have not received from you a copy of the Despatch addressed to the Government of that Presidency, as in the case of Madras.

† Copy forwarded, and memorandum No. 651A., dated 16th August 1861.

4. I have already in my letter † to the Financial Secretary, No. 650A., dated 16th August 1861, fully set forth the importance of enforcing further economy in the military expenditure of India; and I beg to bring to the notice of Government that there now appears to me to be a favourable opening for carrying out further economical measures in the artillery branch, thereby complying with the wishes of the Secretary of State, who, in the printed Financial Despatches laid before Parliament, strongly advises further reductions being made in the forces maintained in India. The Secretary of State, in his place ‡ in Parliament, also distinctly stated that the reductions in the military expenditure had not been carried so far as he could have wished; and, judging from the remarks of other Members, the strength of the European forces in India appears to have been considered by the Secretary of State as large.

‡ *Vide* "Times" Report of 26th July 1861.

5. I submit to Government that the most expensive portion of batteries and companies of artillery, namely, the cadres of officers, are already in existence. In the Indian artillery alone there are cadres of officers for 112 companies and batteries, being more than the full number of batteries and companies required for the permanent garrison of India, and in addition there are 19 companies and batteries of Royal Artillery, exclusive of the remaining two troops of Royal Horse Artillery ordered home, making a total of 131 batteries and companies, or 25 cadres in excess of the garrison, as fixed by the Despatch No. 18 of 18th May 1861. I therefore venture to recommend that a reduction of the number of cadres of batteries and companies at present serving in India be now effected by sending home a great portion of the Royal Artillery, and allowing the men to volunteer. By this arrangement only the expense of cadres of officers will be thrown on the British Government.

6. It has been decided that the establishment of the 14 brigades of artillery of Bengal, Madras, and Bombay, be only completed to 106 batteries and companies, instead of 112; but as five out of the six batteries wanting are in the seven brigades fixed for the Presidencies of Madras and Bombay, whilst only one battery is wanting in the seven brigades of Bengal, I would suggest further that the total number of batteries of artillery to be kept for the present wanting to complete be raised to 10 out of 112; thus making the number of batteries wanting in the seven brigades of Bengal the same as in the two other Presidencies (five), instead of, as at present, only one battery. This will for the present leave 102 batteries as the establishment of the 14 brigades, instead of 112, and, as a temporary

temporary measure, I would advise that these deficiencies be supplied by one brigade of Royal Artillery of eight batteries being kept in India, thereby raising the batteries and cadres to 110 in number, instead of 102; thus allowing of the cadres of 11 supernumerary batteries of Royal Artillery at present serving in India (besides the eight batteries) being permitted to return to England after allowing the men to volunteer to stay in India. The British Army Estimates show that England raised one brigade of Royal Artillery (of eight batteries) during the Indian Mutiny; and although the retention of this brigade in India will burthen the Indian finances, still it may be considered as only giving a fair relief to the British finances, supposing the financial necessities of England to equal those of India.

7. In my letter to the Financial Secretary above referred to, I stated that the head-quarters of the 13th brigade Royal Artillery had proceeded home, but I have since learned by the Bombay Army List that the head-quarters of this brigade, although long since ordered home, are still borne on the rolls of the Bombay Army; whereby the finances of India are chargeable with three Colonel Commandants and six Colonels, besides other expenses appertaining to the brigade. The head-quarters of the two other brigades (11th and 14th) also add to the expenses of India in as great a proportion, so that the total charge for the head-quarters and cadres of the three Royal Artillery Brigades, exclusive of batteries, cannot be less then seven lakhs a year. Now as all the head-quarters could be spared from India, I submit that this is an unnecessary burthen on the Indian finances, which should be removed as soon as possible, and the arrangement now proposed would allow of the head-quarters of the 11th and 13th brigades of Royal Artillery being sent home, thus considerably diminishing the cost of the artillery in India, and giving some relief to the finances.

8. The permission conveyed in Despatch No. 283, for men of the troops and batteries of Royal Artillery ordered home to volunteer for batteries in India, may also be so carried out as to obviate unnecessary charges both to England and India. I may point out that the large contribution to be paid by India under the agreement between the Secretaries of State for India and for War, as set forth in Despatch No. 90 of 31st May 1861, can only have been fixed with reference to India being relieved as much as possible from the payment of passage money, by being enabled to keep up the Indian strength by means of men in India volunteering to stay in the country; and on carefully perusing Despatch No. 283, I do not understand that the condition on which this volunteering may be authorized precludes the offer by Government of the usual bounty to men who are willing to remain: an arrangement which is invariably acted on in respect of infantry and cavalry soldiers when called on to remain in India, as explained in paragraph 29 of my Report, No. 281 of 20th April 1861. Further, in reference to the expense of sending soldiers home, it would be true economy, both for the Government of India and England, to grant a money allowance for remaining in India, in preference to paying the sum of 30 *l.* per head for the passage home of each soldier. The British Government has to repay to India the sums marginally stated for each man re-landed in England. Now this amount would be saved to the British Government by not sending home the artillerymen of Royal Artillery batteries; and India on her part would save the passage money of 30 *l.*, minus the small sum given to the soldier to induce him to remain.

Vide printed letter, No. 281 of 20th April 1861.

	Levy Money. £.	s.	d.
Infantry	18	1	—
Cavalry	31	13	11
Horse Artillery	61	2	6
Foot Artillery	37	4	—

9. This measure would also probably be the means of a further saving to the British Government, for if many men were thus induced to volunteer, recruiting for the artillery in India might cease for at least twelve months, so that the recruiting staff for the artillery depôt in England might be broken up, and a considerable diminution effected in the large expenditure calculated to be incurred at home on account of recruits for the Indian artillery, and payable out of the contribution paid by India to England under the agreement set forth in Despatch No. 90 of 31st May 1861. This contribution I believe fully provides for artillery recruits being kept in depôt for one year, instead of one-third or one-half of that period, which, I understand, is the time that infantry soldiers are to be kept at drill at the expense of the British Government before being sent to India. The money saving that would result to the finances of England by a year's cessation of recruiting, and supplying trained recruits for the artillery in India, would be far greater than the expense to the home finances consequent on sending home the head-quarters of brigades, and surplus cadres of batteries of Royal Artillery now serving in India. This recommendation is therefore strongly urged, and on the special ground that late measures have relieved the British finances from many heavy charges to which they are legitimately liable. The European force now in India is at its present effective strength already in excess of that (subsequently modified) fixed by the Despatch of the Government of India to the Secretary of State, No. 18 of 18th May 1861, for the garrison of India; and as on the arrival of the recruits, now on the passage out, the numbers will be considerably in excess of that strength, I therefore submit that Indian finances are entitled to consideration with special reference to the fact, that the British Government have sent men to the extent of 90 privates per regiment out to India, instead of retaining them in depôt, and paying for them whilst there kept.

10. I would also earnestly solicit the attention of Government to the importance of endeavouring to diminish, as far as possible, the movements of troops to and from England, in order to keep down the cost of transport. The discussions on the item of outlay for transport have been very numerous, and several authorities have remaked on the expensive mode

mode of providing the European garrison for the occupation of India, and have raised grave doubts as to the propriety of causing the Indian revenues to bear the cost of moving troops to and from India. The contribution agreed on as payable by India, under the terms of the Despatch No. 90 of 31st May 1861, especially excludes the cost of passage of troops to and from India as payable by England out of the contribution, and as the agreement is only to be in force for one year, and then to be revised, it becomes essential to point out that the British Government have the power of increasing Indian expenditure uncontrolled by the Government of India. The course lately followed at home of emptying the English depôts of recruits by despatching them to India is a good illustration of that power. The home charges payable by the British Government out of the money contribution paid by India to England are thereby lessened, and not only are the charges in India thus increased, but further, by augmenting the number of men in India, the amount paid to England by India is largely swollen. The terms on which the contribution is settled are doubly disadvantageous to India by the extra charges for passage and the amount of contribution for which India is liable, and it is therefore necessary to endeavour to prevent all movements which will unduly add to the Indian charges, and cause objections to be urged against the new system,

11. I would therefore venture to urge that the proposition of offering a small bounty to men, artillery, infantry, and cavalry, volunteering to prolong their service in India, may receive favourable consideration; but this may be considered temporary, pending such other arrangements as time and experience may show to be well calculated to ensure the success of the new system. Under any circumstances, however, I have no doubt that if the data were accessible on which the calculations for fixing the contribution of nearly one million sterling is to be paid by India, it could be shown that these fully provided for the charge for passage money being diminished by men being induced to remain in India; and to withhold this ordinary and unimportant allowance from artillerymen is to increase the charges on Indian finances, and is, as I think, at variance with the agreement between the two Governments.

12. I have also to beg the attention of Government to the instructions in the 3d and 4th paragraphs of Despatch No. 127 of 24th June 1861, forwarded with docket No. 1209 of 29th August 1861. Timely provision for the right carrying out of the orders may prevent inconvenience and expense, and I suggest that the arrangements to give effect thereto be early made.

13. Since writing the above, I have received by this mail Parliamentary Papers, No. 397, dated 2d July 1861, showing that a portion of the Royal Artillery is expected in England, thereby causing an addition to the English Army Estimate. This document shows that the 6th and 7th batteries of the 13th brigade and the head-quarters of that brigade, now on the Bombay establishment, are expected home, and as the 2d and 8th batteries of the same brigade, on the Madras establishment, have been recommended by the Government to be withdrawn (*vide* paragraph 5 of letter No. 650A., dated 16th August 1861, to Financial Secretary), I submit to Government that these two batteries of the 13th brigade might also be despatched to England, making, with the two from Bombay, in all four batteries sent home.

14. There will then remain only one battery of the 13th brigade on the Indian establishment at Bombay; and as that one battery has hitherto been kept at Aden, but is now ordered to be relieved by a Bombay artillery battery, I suggest that, by its despatch to England, the whole of the 13th brigade will then have left India.

15. I observe that a large strength of artillery is expected to be added to the army in England by these movements; but, as I have already pointed out, a small sum of about one or two pounds sterling will induce many of the artillerymen to remain in India; and as the Government of India will save largely by the measure of only sending home five cadres of probably 150 men of all ranks, instead of 1,000 of all ranks, if the batteries went home complete, and as England will also be relieved from the charge which they expect to arise from the men returning to Europe, I suggest that this obvious measure of economy be adopted. I have also received a notification from the quarter-master general of the army, No. 1599C., dated 2d September 1861, that the E. and F. troops of Royal Horse Artillery are ordered home from the Bengal Presidency. I do not advise men being called on to volunteer for horse artillery service, as the Government of England have to repay to India a much larger sum for each horse artilleryman landed in England than for foot artillerymen, and there is on the establishment of Bengal a very large proportion of horse artillery; but still, if one or two pounds will induce horse artillerymen to remain in India, I think the opening should be given the men to stay.

I have, &c.

(signed) *G. Balfour*, Colonel,
Chief of the Military Finance Department.

EXTRACT from the Proceedings of the Government of India in the Financial Department, dated 14th October 1861.

READ the undermentioned papers on the subject of the estimates of the military expenditure of India for the year 1861-62 :—

Letter from the Military Finance Department, No. 225*a*, dated 5th April 1861.

Letter to the Government of Madras, No. 6524, dated 4th June 1861.

Letter from the Military Finance Department, No. 650*a*, dated 16th August 1861, and enclosure.

Endorsement to Military Department, No. 10361, dated 23d August 1861.

Despatch from the Right Honourable the Secretary of State for India, No. 122, dated 2d August 1861, paragraph 15.

Letter to the Military Finance Department, No. 11563, dated 24th September 1861.

Letter from the Military Finance Department, No. 912*a*, dated 27th September 1861.

Letter from the Military Finance Department, No. 974*a*, dated 8th October 1861, and its enclosures.

RESOLUTION.—His Excellency the Governor General in Council observes that the reports on the Military Estimates and the results exhibited therein reflect great credit on the Military Finance Department.

The special attention of the Right Honourable the Secretary of State for India will be invited to paragraphs 16 to 24 of the Military Finance Department's Report of the 8th instant, No. 974*a*, as showing the necessity for the greatest care being taken that the opinion of the Government of India should be obtained on every proposition to send out recruits or stores to India before any expense is incurred or contract entered into in England.

With reference to the correspondence noted in the margin of paragraph 24 of the above-mentioned Report, his Excellency in Council observes that the letter from the Military Finance Department, No. 650*a*, dated the 16th August 1861 (not No. 650, dated 18th August 1861), was forwarded to the Military Department on the 23d idem, with a remark that the circumstances therein detailed seemed to call for immediate action in the reduction of military expenditure, and with the recommendation that early consideration be given to the suggestions put forth by Colonel Balfour. The other letter, No. 801*a*, dated 16th September 1861, a copy of which accompanies the report under consideration, being addressed to the Military Department, calls for no particular remarks in this department at present.

The results detailed in paragraphs 34 to 45 of the report of the 8th instant are most satisfactory. It is obvious, his Excellency in Council remarks, that economy has been very successfully enforced in the Commissariat Department. Colonel Balfour does not, in the present report, specify any officer of that department by name, except Colonel Thomson, the Commissary General of Bengal; but it is known to the Governor General in Council that Major Reddie, Officiating Commissary General, and Major Hobday, Examiner of Accounts, have done excellent service in enforcing regularity in the accounts, and in working up heavy arrears, and that it is very mainly by their aid that transactions of a magnitude exceeding anything hitherto known in India have been successfully closed. Therefore Colonel Balfour is desired to express to these officers the satisfaction and commendation of the Govenor General in Council

The special attention of the Bombay Government will be requested to paragraphs 47 to 75 of the report, with the remark that such orders should be issued by that Government as may appear to it to be necessary, with a view to carry out the reforms recommended by Colonel Balfour, and to enforce greater economy and a closer agreement between the estimates and the actual results in future.

The Governor General in Council has not failed to observe numerous instances, some of them noticed in the present report, but which have not always been

been separately reported, either by the Government of Bombay or the Military Finance Department, in which the Government of Bombay has exerted itself with the best effect in promoting economy in the Military Department; and the Governor General in Council desires to express his acknowledgments to his Excellency the Governor of Bombay in Council and to his Excellency the Commander in Chief of Bombay for the very substantial aid thus rendered. But it appears from the facts stated, that there is still room for much systematic enforcement of economy and closer departmental control of expenditure in Bombay; and in the completion of what has been commenced, the Governor General in Council relies on a continuance of the aid which the Bombay Government has so effectually afforded.

With reference to paragraphs 75 to 80 of the report, the Governor General in Council tenders his cordial acknowledgments to the Government of Madras for the care, accuracy, and punctuality with which in every branch the estimates have been framed. In this respect, as well as in practical economy, the Madras estimate still shows a result more favourable than any other part of India.

On the subject of paragraphs 92 and 93, the Governor General in Council will be happy to receive any specific propositions Colonel Balfour may have to offer. The results reported in paragraph 94 are on the whole very satisfactory.

With reference to paragraph 96, the Governor General in Council requests that Colonel Balfour will be good enough to convey to Mr. Simkins an expression of the satisfaction with which the Government of India has read this testimony to the valuable assistance he has rendered in the preparation and revision of the estimates now submitted.

To Colonel Balfour himself the thanks of the Governor General in Council are especially due, both for the results reported, which are the fruit of long and laborious exertion in an arduous and important branch of the Public Service, and for the report itself, which gives a very satisfactory review of the probable working of the Military Finance Department for the current year.

ORDERED, that a copy of the above resolution be forwarded to the Military Finance Department for information and guidance, and for further report on the subject of paragraphs 92 and 93 of his report.

Also, that copies of the present * papers and of this resolution be forwarded to the Governments of Madras and Bombay, respectively, with a request that every possible aid may be given to ensure the estimates due in January † next being sent in as complete and as punctually as possible, after careful revision, by every officer and department who has any thing to say in regard to the sums to be fixed.

Also, that a copy of this resolution and of the present* papers be forwarded to the Military Department for communication to the Adjutant General of the Army, and for any further orders which may be required in that department.

Also, that a copy of this resolution and of the present* papers be forwarded to the Honourable the Lieutenant Governors of Bengal, North Western Provinces, and the Punjab, for information.

And that a copy of the papers and of this resolution be forwarded to the Right Honourable the Secretary of State for India.

(A true Extract.)

C. Hugh Lushington,
Secretary to the Government of India.

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* From Military Finance Department, No. 974A., dated 8th October 1861, and enclosures.

† The local civil auditors (accountants) to close their several budget estimates, so as to reach the local Governments on the 10th January.

The local Governments to examine the budget estimates, and send them in to the Financial Department of the Government of India on the 25th January: *vide* Financial Department Notification, No. 121, dated 15th June 1861.

MINUTE by His Excellency the Right Honourable Earl *Canning*.

I CANNOT lay down the Government of India, especially at a time when its financial prospects are so much more cheering than 12 months ago any one then conversant with them dared to hope for, without recording my strong sense of the value of the services which Colonel Balfour has rendered to the Government as head of the Military Finance Commission and Department. I have already, in referring to the services of his predecessor, Colonel Jamieson, noticed the origin and object of the commission of which these officers were, in turn, the chief members, and I will only add, that it is my conviction that without the energy, knowledge, and ability which Colonel Balfour has brought to the discharge of his functions during the last 12 months, the Government of India would not yet have reached the certainty of a balanced expenditure and income, which is now before it.

Colonel Balfour has deserved eminently well both of the Governor General in Council and of Her Majesty's Government, and I have pleasure in recording, as the head of the Government of India, my high appreciation of the aid and services rendered by him, and my cordial thanks for them.

11 March 1862. (signed) *Canning*.

MINUTE by the Honourable Sir *H. B. E. Frere*.

I ENTIRELY concur in all that is recorded by his Excellency the Governor General relative to the signal service rendered by Colonel Balfour as a member of the Military Finance Commission, and latterly as head of the Military Finance Department; I stated on the occasion referred to in his Excellency's Minute, my estimate of the share which the commission and the department, as now constituted, have had in bringing about our present condition of financial prosperity, and I will only add, that I consider the possibility of preserving the present financial equilibrium, of income and expenditure, depends mainly, I believe it might with truth be said entirely, on the maintenance of the Military Finance Department, or of a department similarly constituted, as a separate department, in free and confidential communication with the Governor General in Council, qualified to submit sound professional opinions on every ordinary branch of military expenditure, free to express those opinions, and bound to do so on all questions which are likely to affect, directly or prospectively, the aggregate of that outlay.

(signed) *H. B. E. Frere*.

11 March 1862.

MINUTE by the Honourable Sir *R. Napier*.

I ENTIRELY concur with Lord Canning's Minute, which appears to me to express distinctly and fully what is due to Colonel Balfour and the Military Finance Commission and Department.

Colonel Balfour possesses a very rare amount of knowledge and experience of departmental administration in all branches of military affairs, and has pressed the adoption of reforms with admirable firmness and consistency.

If Government has not on all occasions thought proper to go to the extent of Colonel Balfour's recommendations, it has fully appreciated the zealous labour and public spirit with which they have been designed.

Without going quite so far as either Sir Bartle Frere's or Mr. Laing's Minutes, (for I consider that the expenditure of each and every department, political, civil, and judicial, as well as military, equally require check and scrutiny), I do not think the time is come for any material alteration in the Military Finance Department, provided a suitable successor to Colonel Balfour can be found.

I must cordially concur with his Excellency the Governor General in proposing to send Lord Canning's Minute to the Secretary of State, and I think Colonel Balfour should not leave India without a public expression of the approbation of the Government.

(signed) *R. Napier*.

9 April 1862.

MINUTE by the Honourable *S. Laing*.

I MUST entirely and cordially concur with every word of Lord Canning's Minute.

Having been in almost daily communication with Colonel Balfour since I took charge of the Department of Finance, I can speak perhaps better than any one as to the great advantages which the State has received from his zealous and indefatigable services.

The actual military expenditure of India for the year ending 30th April 1861 was 15,838,980 *l.*, this year it will not exceed 12,800,000 *l.*, and for 1862-63 it will be little above 12,000,000 *l.*

This result has been attained without impairing substantial military efficiency mainly by a series of economies, each requiring practical military experience and a careful consideration of military circumstances.

Here the aid of the Military Finance Commission and of its head, Colonel Balfour, has been invaluable both in suggesting reforms and in carrying them into practical effect when decided upon, and I entirely agree with Sir Bartle Frere that the maintenance of the Military Finance Department on its present footing, as the responsible instrument of the Governor General in Council for checking military expenditure, is, of all other conditions, the one most essential for the financial future of India.

(signed) *S. Laing.*

7 April 1862.

MINUTE by the Honourable *C. Beadon*.

I SHOULD wish to express, if the opportunity have not passed, my entire concurrence in Lord Canning's Minute, the substance of which, in the form of a letter from the Government, might be communicated to Colonel Balfour before he leaves India.

(signed) *Cecil Beadon.*

7 April 1862.

MINUTE by His Excellency the Governor General.

I AM of opinion that these Minutes on the services rendered by Colonel Balfour, in the justice of which I entirely concur, should be forwarded to the Secretary of State.

(signed) *Elgin & Kincardine.*

10 April 1862.

COPY FINANCIAL LETTER to the Government of India, dated 9 July 1862, (No. 99).

1. I HAVE received and considered in Council your Financial Letter, dated the 19th April last, No. 57, forwarding Minutes recorded by the late Governor General and the several members of the Government of India as to the services rendered by Colonel G. Balfour, as chief of the Military Finance Commission and Department.

2. In my Financial Despatch, dated the 9th ultimo, No. 83, I expressed my gratification at the active energy shown by your Government, by the Governments of Madras and Bombay, by the members of the Finance Department, and by the various other departments of the several Governments, in carrying into effect the very large reductions from which the great improvement in the financial condition of India has resulted.

3. Among the officers of Government who have rendered valuable service in the work of reduction of the public expenditure, Colonel Balfour has been conspicuous, and the testimony borne to his zeal, knowledge, and ability in the papers which you have forwarded, proves that Colonel Balfour is entitled to the warm approbation of Her Majesty's Government.

4. Colonel Balfour being now in this country, I shall cause a copy of this despatch to be forwarded to him.

(signed) *C. Wood.*

COPY of LETTER from Under Secretary of State for India to Colonel *G. Balfour*, C. B.

Sir, India Office, 18 July 1862.

I AM directed by the Secretary of State for India in Council to forward herewith copy of a Financial Despatch, dated the 9th instant, which has been forwarded to the Government of India, expressing the warm approbation of Her Majesty's Government of the valuable services rendered by you, as Chief of the Military Finance Commission and Department.

I have, &c.
(signed) *T. G. Baring.*

COPY FINANCIAL DESPATCH to the Government of India, dated 8 January 1863, (No. 1).

1. I HAVE considered in Council your financial letters, dated the 13th May and 29th August last, Nos. 66 A and 119 A, forwarding resolutions which have been passed by your Government, reorganizing the Financial and Account Departments in India.

2. Her Majesty's Government are fully sensible that the system hitherto in force has failed to insure that accuracy in financial estimates and statements received from India, which is indispensable to avoid confusion and uncertainty in regard to the actual position of the finances.

3. After mature consideration of the arrangements which you have made, Her Majesty's Government do not think it expedient to maintain permanently, as a separate department of the Government, the Military Finance Department. They are fully sensible of the advantage which has been derived from the aid of that department in effecting the reductions of military expenditure which were called for after the mutiny, and in reorganizing the several Military Departments; but when those duties shall have been completed, there appears to be no sufficient ground for its being longer retained.

4. It is indispensable that no office should be continued which is not essential to the public interests; and I have difficulty in believing that it is wise to maintain permanently for any one department of the Government a separate and independent system of financial audit and control; I have, therefore, to request that you will adopt measures with a view to the eventual abolition of the Military Finance Department.

5. The salaries which you have allotted to the several subordinate offices of account and audit appear to be liberal, but may be justified by the nature of the duties. It is important, however, constantly to bear in mind, that although the finances of India are now in a greatly improved state as compared with the few past years, the observance of the strictest economy is still indispensable.

6. The correctness of the changes which you have made can obviously be only fully tested by experience; but on the whole, the measures adopted appear to be judicious, and have the approval of Her Majesty's Government.

(signed) *C. Wood.*

EXTRACT.—Fort William, Military Proceedings for March 1864.

(No. 191 A.)

MINUTE by the Honourable Sir *C. E. Trevelyan*, K. C. B., Financial Member of the Council of the Governor General.

THE Financial Despatch of the Secretary of State, No. 1, dated January 8th, last, contains the following paragraphs:—

1. "After mature consideration of the arrangements which you have made, Her Majesty's Government do not consider it expedient to maintain permanently, as a separate department of the Government, the Military Finance Department. They are fully sensible of the advantage which has been derived

from the aid of that department in effecting the reductions of military expenditure which were called for after the mutiny, and in reorganizing the several Military Departments, but when those duties shall have been completed, there appears to be no sufficient ground for its being longer retained."

"It is indispensable that no office should be continued which is not essential to the public interests, and I have difficulty in believing that it is wise to maintain permanently, for any one department of the Government, a separate and independent system of financial audit and control. I have, therefore, to request that you will adopt measures with a view to the eventual abolition of the Military Finance Department."

2. The true principle of official organization is, that there should be one department for the management of the finances, which should be charged with the duty of providing the ways and means, of regulating their distribution, of revising and compiling the annual Budget Estimates of the Administrative Departments, of determining everything that relates to the appropriation of the annual grants, and of the mode of accounting for them, and of advising the Government in all matters relating to new and unforeseen expenditure; but that the entire executive administration should be conducted by departments which should be responsible, not only for the due performance of their respective services, but also for the detailed control of the expenditure of the public monies entrusted to them. Although the Military Department in this country exceeds all others in magnitude, and in the extent of its expenditure, it forms no exception to this rule. "Military Finance" is a misnomer. The expression involves a confusion of ideas. Finance is a general term applicable to the income and expenditure of the State throughout all its departments. The function of the Military Department is, like that of any other, to provide for the performance of the services expected from it at the smallest possible cost.

3. The responsibility of the department of the military secretary to the Government of India, for the control of expenditure, was, in practice, only imperfectly recognised and acted on. No annual Estimates were prepared in the military secretary's office. Those which were framed by the Accountant General, as military accountant, were of a formal, meagre kind, and had no influence whatever for purposes of control. The Military Auditor General, perhaps, did more to check expenditure than any other officer, but his functions were only those of an audit office. There was hardly even a profession of controlling the military expenditure of the Madras and Bombay Presidencies, which was left to the respective local Governments to be regulated as they might think best.

4. The first step taken to change this state of things was the appointment of the "Military Finance Commission" in June 1859. The occasion of this was the urgent necessity which existed for reducing the excessive military expenditure, which object was gradually accomplished by the great exertions of Colonel Jamieson and Colonel Balfour.

5. Meanwhile the "Commission" ripened into a "Department," which diverged more and more from the military secretary's office, until it culminated in a "Board of Appropriation Audit," consisting of the Chief of the Military Finance Department, and the Accountant General to the Government of India.

6. The duties of the Military Finance Department are clearly described in the Resolution dated the 6th of July 1860. A subordinate provincial organization was established, which has fully stood the test of experience. The military Auditor General in each Presidency was converted into a "Controller," under whom were appointed a military accountant, examiners of the accounts of the several military branches, as well as officers for classifying and compiling the accounts. To superintend this system, and to perform "the duty of examining into all sources of military expenditure, and controlling all permanent and contingent military expenses, whether relating to pay, monies, or material, throughout the Presidencies of Bengal, Madras, and Bombay, and all territories under the Government of India," was the comprehensive function of the Military Finance Department.

* 7. These

7. These duties have been faithfully and efficiently performed by the Military Finance Department up to the present moment, greatly to the public advantage. The action of the department upon the Budget Estimate for 1863-64 is a recent striking instance. The Budget Estimates, as originally sent in, were 13,184,565 *l.*, which was reduced to 13,022,119 *l.* by the controllers, and this was again brought down by the Military Finance Department to 12,629,665 *l.*, at which it was accepted by the Government. In dealing with a vast public establishment like the Indian Army, commanded by professional officers, and animated by a strong corporate spirit, it is an inexpressible comfort to have the assistance of a public office like the Military Finance Department, which is possessed of full information, and can be confidently relied on for giving an intelligent independent opinion upon the merits of every case as it arises. Seeing the strong tendency of our military expenditure to increase notwithstanding this advantage, I should look with alarm upon the consequences of our being deprived of it.

8. If, therefore, some change is requisite, it is not because the Military Finance Department has failed in its object, or has begun to show any signs of decrepitude. That department has completely answered its object, and is as fresh and vigorous as ever. The objection to the present arrangement is merely this—that the control of the military expenditure cannot with advantage be permanently separated from the administration of the department. Where the power is, there also ought the responsibility to be fixed. Our public affairs should not be conducted upon a principle of distrust. If our military administrators feel that they are expected to conduct the service at the smallest possible expense to the public, they will accept the duty, and fulfil it, as they do any other.

9. What is wanted, therefore, is to preserve the substance of the Military Finance Department, although the form may be changed. The establishment should be dissolved as a separate department, and should be reincorporated as part of the military secretary's office. That office would then be placed on the same footing as the English War Office. It would have an administrative side, and would also have a side for estimates, accounts, and the control of expenditure. There should be a deputy secretary over each, and both should act under the directions of the military secretary, who would have the sole authority and responsibility of the office. The subordinate establishments of controllers, accountants, examiners, and compilers, in every part of India, would remain as they are, and would stand in precisely the same relation to the military secretary's office as they have done to the Military Financial Department. The relations between the Financial and Military Departments would be improved. They would transact business together as the Treasury and War Office do at home. The annual estimates, after they have been prepared by the controllers, and revised in the Account Department of the military secretary's office, will be finally settled by the military secretary, in concert with the Financial Department. All proposals for increased expenditure will be considered in that department, which will have the same power of regulating every thing that relates to the mode of holding, paying, and accounting for the public money as in every other branch of the public service.

10. But the controllers, military accountants, examiners, compilers, and paymasters, would all be officers of the Military Department, to which alone they would be responsible. The appointment of persons for these offices, and especially for the highly responsible and important post of controller, is a point in which the public interest is deeply concerned. The recruiting of the department by a careful selection of the younger officers who are candidates for it, is scarcely of less consequence. It has been arranged, that in addition to the ordinary establishment, there are to be six probationers taken in turn from the armies of the three Presidencies, and upon the manner in which they are chosen a great deal will depend.

11. There is another point to which the attention of the military secretary, and of those acting under him, should be specially directed. The public interest suffers great injury from the system of procrastination which prevails throughout the Empire in the transmission of the Estimates and Accounts to the Financial Department, which is thereby compelled to work against time, and to hurry

over work which ought to be done with the greatest deliberation. The Military Estimates especially are always in arrear. It is indispensable that they should be rendered in good time. The necessary statements should be furnished to the financial secretariat, at the appointed dates, previously to the compilation of the Budget, revised and regular Estimates; and that this may be done, every possible reduction of expenditure should be considered early in the year, and not be postponed, according to the usual practice, until the periodical pressure arises in reference to the Budget Estimate. Similar punctuality should be observed in reference to the accounts of actual expenditure which are required to be rendered.

12. It has been already stated that the Chief of the Military Finance Department forms, in conjunction with the Accountant General, the Board of "Appropriation Audit." The appropriation audit of the accounts of the army, navy, and some other departments which is conducted at home by the Board of Audit, is a real audit, because the inspectors of the Commissioners of Audit attend daily at the several departments, where they follow the course of each item of expenditure through the books of account, examine the vouchers, and ask on the spot for any explanations that are required; but in India the vouchers remain at Madras or Bombay, or wherever else the local audit is conducted, and what is furnished to the so-called Board of Appropriation Audit, is a bare figured statement of results. What takes place therefore is not an audit, but a mere statistical process of compilation and comparison, the sole result of which is to see from the figures under what heads of the Budget Estimates there is a surplus or deficiency. There is no check in this, for the figures are accepted on the authority of the local audit offices; and they are unsupported by the vouchers. The actual expenditure compared with the budget heads, principal and subordinate, is equally seen from the accounts furnished to the Financial Department; and it is the business of that department to take cognizance of every excess, and to deal practically with it, allowing or disallowing what has been done, and making any comments which the case may require.

13. The peculiar state of things which gave occasion to the appropriation audit at home, does not exist in this country. In England, several of the departments of expenditure audited their own accounts; and as it was considered necessary that there should be an independent check, the novel expedient of the appropriation audit was invented for the purpose of securing it. Here the circumstances are different. The commissariat, ordnance, and pay examiners, acting under the controllers of the three Presidencies, are independent auditors, and to have a second audit over them is mere surplusage and waste of time and money. It will not, therefore, be necessary to supply the place of the Chief of the Military Finance Department on the Board of Appropriation Audit.

14. If these principles are admitted, there will be no practical difficulty in fixing the establishment of the Account Department of the military secretary's office. The existing establishment of the Military Finance Department should be carefully reviewed; and those persons of every grade who, by their faithful, attentive, able discharge of the duties assigned to them, have proved that they would be valuable acquisitions to the permanent service of the State, should be placed on the new establishment on their present rates of pay, and the rest should be discharged. The prospective salaries should be carefully classified, so that there should be an annual increase of salary for length of service within each class, as well as promotion from class to class for those who exhibit superior ability.

15. I should ill discharge my duty if I omitted this suitable opportunity of placing on record my hearty concurrence in the general approbation with which Colonel Balfour's public services are regarded. It has been seen that, besides the eminent service he rendered to Lord Canning's Government by bringing the excessive military expenditure within manageable limits, he organized a system for habitually controlling that expenditure, which we are now endeavouring to preserve in its full integrity, though with some change of form, and to incorporate it permanently among our administrative institutions. According to the most unbiassed view I am able to take, Colonel Balfour's public claims are among the highest that have been established by any administrator of the present generation. The office which was his sole reward is now about to be

abolished,

abolished, but the full benefits of the arrangements organized by him will remain.

16. Colonel Broome, also of the Royal Artillery, who has officiated for Colonel Balfour, has likewise done extremely well, having maintained the office, as I have already said, up to the present moment, in full vigour and efficiency. It is so important that this official machinery should be transferred to the military secretary's office without any loss of power, and that all the sound traditions of the Military Finance Department should be preserved, that there would be much public advantage in Colonel Broome's conducting the duties of the office for a few months on its new footing as the Account Department of the military secretary's office, until it has been firmly planted there. Major Malleson, the able and zealous secretary to the Military Finance Department, is unfortunately prevented by illness from entering at once upon the duties of deputy secretary under the new arrangement, to which he will naturally succeed.

17. The 1st of July will perhaps be the most convenient date for the change to take place.

Calcutta, 18 May 1863. (signed) *C. E. Trevelyan.*

(No. 191 B.)

MINUTES by the Honourable Sir *R. Napier*, K.C.B., concurred in by His Excellency the Governor General, and the other Members of the Supreme Council.

SEVERAL plans have been suggested for the duty of controlling the military expenditure, since the abolition of the Military Finance Department has been resolved on.

The first one suggested, was to appoint a military officer, to be under secretary in the Finance Department, for conducting the duties now appertaining to the Military Finance Department.

It is clear that this would have been inexpedient, as the opinions of a comparatively subordinate officer in military questions would have carried all the weight of the Finance Department. This plan therefore subsided at once.

A second proposal is, to strengthen the controller of military accounts, to give him a secretary, and even to put him in a position similar to that of a chief engineer, which is in fact that of a secretary to Government. It would be necessary to place him over the Madras and Bombay controllers, which might be inconvenient, or to sever the connection of those officers with the Supreme Government and its system of accounts; in the latter case they would lose the support they have derived from the Military Finance Department, in maintaining the rules regarding expenditure, when in danger of being overruled by their own Governments.

Sir C. Trevelyan proposes to create a financial branch of the military secretariat, to be placed under a deputy secretary.

It does not appear to me that a deputy secretary would be a convenient head of the Branch Department; he would create embarrassment in regard to the claims to promotion and precedence in the department of the military secretary, especially when the secretary might be away, and the office under charge of the ordinary deputy secretary. Such a position would greatly limit the field of selection.

I most fully endorse the opinion expressed by Sir C. Trevelyan in his Minute of May 1863. "In dealing with a vast public establishment like the Indian army, it is an inexpressible comfort to have the assistance of a public office like the Military Finance Department, which is possessed of full information, and can be confidently relied on for giving an intelligent, independent opinion upon every case as it arises.

"Seeing the strong tendency of our military expenditure to increase notwithstanding this advantage, I should look with alarm upon the consequences of our being deprived of it."

I repeat, that I fully agree with the above opinion, and think that the department in some shape is still required, and that it would be in a position to give

a more cold and unbiassed judgment if unconnected with executive functions, and free from the direct interest which they inspire, than would be the case were it a branch of the secretariat.

In the valuable note of Mr. Drummond it is stated, that the system of military finance, which was nominally in the Military Department, broke down after the mutinies, because the secretary was over-worked; and he recommends a deputy secretary, who should have the responsible working of the department under the military secretary. This office would be in the position of Accountant General within the department.

I am inclined to think that the practical responsibility would never rest with the deputy secretary, but with the secretary, and that the latter would not hold a position to ensure perfect freedom of opinion. It therefore appears to me that the best solution of the question would be to make the officer Military Accountant General at once, having a separate office, but being under the Military Department, and communicating through the secretary.

With the great number of references that had been made to the Military Finance Department, and the questions under consideration, I have never felt that I could dispense with the Military Finance Department during the absence of the Governor General: I believe Sir C. Trevelyan will find it convenient to retain its services until the completion of the Budget. The establishment has been reduced as opportunity offered.

2 February 1864. (signed) *R. Napier.*

I AGREE with Sir R. Napier that "Accountant General" will be a better designation than "Deputy Secretary," because it will describe the official position better, and will give more weight and authority, without interfering with a just subordination to the Military Department. The "Military Accountant General" will be at the head of the military account system of India, and will preside over a separate department of the military secretary's office.

Hereafter a civilian may be appointed, as in England, but in the present state of our arrangements in India the ablest and most experienced military officer available should be selected. This situation is one to which the controllers and other officers of the Military Account Department in the three Presidencies should look as their highest prize. I have not entered upon the question of salary, because previously to considering it I wish to know the opinion of the military secretary. One of the first duties which the Military Accountant General will have to perform will be to propose a revised scale for the subordinate establishment of his department, with annual increase of salary for length of service within each class, and promotion by merit from class to class. The revised establishment of the financial secretary's office furnishes as good a model as I can suggest, and the military secretary proposes, I believe, that it should be adopted *mutatis mutandis* for his own office. The arrangements for the reconstitution of the Military Finance Department may proceed without delay, taking care only to give precedence to any business relating to the Budget. I expect to get quite as much assistance from the office in its new as in its old form.

8 February 1864. (signed) *C. E. Trevelyan.*

I agree to what is here proposed, and think that the sooner the changes are carried out the better.

9 February 1864. (signed) *J. Lawrence.*
9 February 1864. *H. B. Harington.*
10 February 1864. *H. S. Maine.*
10 February 1864. *W. Grey.*

(No. 192.)

EXTRACT from the Proceedings of the Government of India, in the Financial Department; (No. 1031, dated Fort William, the 25th February 1864).

READ the following papers:—

Despatch from the Secretary of State, dated the 8th January 1863, stating that after mature consideration of the arrangements which had been made, Her Majesty's Government did not think it expedient to maintain permanently, as a separate department of the Government, the Military Finance Department.

Minute by Sir C. Trevelyan, K.C.B., dated 18th of May 1863.

Minute by Sir R. Napier, K.C.B., dated 2d February 1864.

Further Minute by Sir C. Trevelyan, K.C.B., dated 8th February 1864.

Note by his Excellency the Governor General, concurred in by the Honourable Messrs. Harington, Maine, and Grey, dated 9th February 1864.

RESOLUTION.

Valuable public services connected with the reduction of the military expenditure, and the reorganisation of the military accounts, in conformity with the budget system, have been performed by the Military Finance Commission, subsequently called the Military Finance Department, but the time has arrived when, as directed by the Secretary of State, this office must be placed in proper relation to the Military Department.

This is the head office of the system of army accounts. The estimates for the military expenditure of the whole of India are collected here; and, after having been carefully revised, are submitted to the Financial Department. The ordinary correspondence with the military controllers, paymasters, and other officers connected with the accounts of the army, passes through this office; and the officer in charge of it assists the Government with his opinion upon every question relating to military expenditure which may be referred to him. In the discharge of these duties the head of the office will for the future act in subordination to the Military Department, and will be designated the "Accountant General" to that department. His relation to the Military Department will be similar to that of the Accountant General to the War Office at home; but it will for the present be for the public advantage that the ablest and most experienced military officer available should be selected for the duty, and that the controllers and other officers of military account in the three Presidencies should look to this office as the highest prize of their department.

The Accountant General will not be associated with the Auditor and Accountant General as a member of the "Board of Appropriation Audit;" and although, in common with the other account officers of the Government, he should render all the assistance in his power to the Financial Department, his ordinary official relation will be entirely with the Military Department.

The subordinate establishments of controllers, accountants, examiners and compilers in every part of India, will remain as at present. All appointments and promotions will be made by the Government in the Military Department; and it will be the duty of the Accountant General to advise in all matters relating to the conditions of appointment and promotion, so as to secure the highest practicable standard of qualification. No change should of course be made in the scale of expenditure, nor in any of the rules relating to the accounts, without the previous sanction of the Financial Department.

One of the first duties which the Accountant General will have to perform will be to revise the establishment of his own office; to determine what is the smallest number of persons by whom the work can be properly done; and to select for permanent employment on the new establishment those who have proved themselves the most able and attentive public servants. The new scale of pay should combine annual increase of salary for length of service within each class, with promotion by merit from class to class. The salary of the chief of the Military Finance Department was 3,333 rupees a month in addition to military pay. The Accountant General will receive a consolidated salary of 3,000 rupees a month. It is not intended to appoint any military officer as his assistant.

Sir C. Trevelyan, in his Minute dated the 18th of May 1863, calls attention to the valuable public services which have been rendered by Colonel Jamieson and Colonel Balfour in connection with the office now abolished. This has been already fully acknowledged in the proceedings of this Government, copies of which were forwarded with the Despatch to the Secretary of State, No. 57, dated the 19th April 1862, and the Governor General in Council will take this opportunity of again expressing his hope that these meritorious officers will be duly rewarded.

Major Malleson, the Secretary to the Military Finance Department, is at present on furlough. His claims, which are considerable, will not be overlooked by the Governor General.

Ordered, that a copy of this Resolution be communicated to the Military Department, in order that effect may be given to it from the 1st of April next, and that a report may be made to the Secretary of State.

Also, that a copy be delivered to the Auditor and Accountant General, for his information and guidance.

(A true extract.)

(signed) *E. H. Lushington*,
Secretary to the Government of India.

(No. 193.)

From Colonel *H. W. Norman*, C.B., Secretary to the Government of India, Military Department, to Colonel *A. Broome*, Officiating Chief of the Military Finance Department; (No. 188, dated Fort William, the 5th March 1864).

No. 1031, dated 25th February 1864.

In transmitting the accompanying copy of a resolution in the Financial Department, breaking up the Military Finance Department on its present organization, placing the Pay and Audit Departments in subordination to the Military Department of the Government, and creating an appointment to be designated "Accountant General to the Military Department," I am desired to acquaint you that his Excellency the Governor General in Council has been pleased to nominate you to fill that post.

2. This will be announced in Government General Order in due course, but it is very desirable that you should prepare, with the least possible delay, a scheme for the revision of your own office, and detailed rules for the conduct of business.

3. I am further desired to request that you will state whether you consider any alteration necessary in the Controller's Office, consequent upon the more complete separation that will now take place between that office and the establishment under your own orders.

(No. 194.)

General Order by his Excellency the Governor General of India in Council, in the Military Department; (No. 197, dated Fort William, the 7th March 1864).

Resolution, Financial Department, No. 27, dated 7th April 1860.
Ditto, No. 31, dated 23d April 1860.
Government General Order, Military Department, No. 710, dated 6th July 1860.
Resolution, Financial Department, No. 119, dated 16th November 1860.

In modification of the orders contained in the Resolutions and Government General Order noted in the margin, the Right Honourable the Governor General in Council is pleased to direct the publication, for general information, of the following extract from a Resolution in the Financial Department (No. 1031, of the 25th February 1864):

"Resolution.

"Valuable public services connected with the reduction of the military expenditure, and the reorganization of the military accounts, in conformity with the budget system, have been performed by the Military Finance Commission, subsequently

subsequently called the Military Finance Department; but the time has arrived when, as directed by the Secretary of State, this office must be placed in proper relation to the Military Department.

"This is the head office of the system of army accounts. The estimates for the military expenditure of the whole of India are collected here; and, after having been carefully revised, are submitted to the Financial Department. The ordinary correspondence with the military controllers, paymasters, and other officers connected with the accounts of the army, passes through this office, and the officer in charge of it assists the Government with his opinion upon every question relating to military expenditure which may be referred to him. In the discharge of these duties, the head of the office will for the future act in subordination to the Military Department, and will be designated the "Accountant General" to that department. His relation to the Military Department will be similar to that of the Accountant General to the War Office at home: but it will for the present be for the public advantage that the ablest and most experienced military officer available should be selected for the duty, and that the controllers and other officers of military account in the three Presidencies should look to this office as the highest prize of their department.

"The Accountant General will not be associated with the Auditor and Accountant General as a member of the 'Board of Appropriation Audit;' and although, in common with the other account officers of the Government, he should render all the assistance in his power to the Financial Department, his ordinary official relation will be entirely with the Military Department.

"The subordinate establishments of controllers, accountants, examiners, and compilers in every part of India will remain as at present. All appointments and promotions will be made by the Government in the Military Department; and it will be the duty of the Accountant General to advise in all matters relating to the conditions of appointment and promotion, so as to secure the highest practicable standard of qualification. No change should of course be made in the scale of expenditure, nor in any of the rules relating to the accounts, without the previous sanction of the Financial Department."

With reference to the above Resolution, his Excellency the Governor General in Council is pleased to appoint Colonel A. Broome, of the Royal Artillery, be Accountant General to the Military Department from the 1st April 1864, from which date the arrangements now notified will have effect.

Subsidiary orders with reference to the conduct of buiness will hereafter be issued.

(No. 483.)

From Colonel *A. Broome*, Officiating Chief of the Military Finance Department, to the Secretary to the Government of India, Military Department; (No. 1830 c, dated Calcutta, the 15th March 1864).

WITH reference to the request contained in your letter, No. 188, of the 5th instant, that I should submit a scheme for the office establishment of the Accountant General in the Military Department, I have the honour to recommend the following scale:—

CLASS.	Number.	Minimum Pay.	Annual Increase.	Maximum Pay.	Number of Years in which the Maximum Pay may be obtained.
		Rs.	*Rs.*	*Rs.*	
Head accountant - - - -	1	450	25	600	6
ASSISTANTS.					
1st Class - - - - -	2	300	25	400	4
2d " - - - - - -	2	200	20	280	4
3d " - - - - - -	3	120	15	180	4
4th " - - - - - -	3	70	10	110	4
Copyists - - - - - -	4	30	5	60	6

On the minimum scale the monthly cost of this establishment would be 2,140 rupees, on the maximum scale 3,070 rupees, whilst the average would be 2,605 rupees.

2. It will be observed that in the scale no head assistant or clerk is included, as I do not think that in so small an office, and one chiefly of account, such an appointment is required. But I look upon it as indispensable, that an uncovenanted assistant of ability and experience should at all times be attached to this office.

3. When the Military Finance Department was organized, a covenanted secretary and three uncovenanted assistant secretaries, holding positions corresponding to the 2d class of uncovenanted assistants in the Financial Department, were sanctioned. For a year past only two assistant secretaries (one of them officiating) have been present. For the new duties one efficient assistant will suffice, and I propose so to employ Mr. A. P. Simkins, whose known ability, energy, and long experience render his services peculiarly valuable at a time like the present, when the duties of the office have to be remodelled. His existing designation of senior assistant secretary would be unsuitable to the new duties, and I would suggest that of "Deputy Accountant General" as more appropriate, with reference to his position and qualifications. I beg to recommend that he may be gazetted accordingly, retaining his present scale of salary and periodical increase.

4. For the future, I do not think that promotion to this appointment should be regarded as the right of the office, although in cases of special fitness such promotion may be permissible. As a rule, the appointment might advantageously be looked upon as placing the incumbent in a corresponding position with the 2d class assistants in the Financial Department, and promotion made to it from amongst the trained and qualified members of the 3d class of that department, a thorough acquaintance with the general system of account as adopted in the Financial Department being very essential.

5. Should promotion be made from the office, the position of the officer so promoted might be that of the 3d class civil assistants.

6. On the other hand, in the case of the appointment being held by a second class assistant, long and meritorious service might be deemed a claim for admission to the position and emoluments of a first class assistant, provided his cotemporaries should have attained that grade.

7. The scale of establishment of office servants will somewhat depend upon whether or not the office is located in the same building with the Military Department. When this point is settled I will submit a scale for approval.

8. The office now proposed for the Accountant General to the Military Department being very much less than that of the Military Finance Department, a considerable portion of this latter office will be thrown out of employ. It is possible that some may find occupation with the Controller or in other offices, and a few members might be advantageously employed for a short time in bringing up any arrears of work that it may not be desirable to transfer to the Accountant General's Office; but on these points I will address you in a subsequent communication.

9. As regards the Controller's office, I consider that it is desirable this opportunity should be taken to reorganize it, introducing the system of classes.

10. The new arrangements, although calculated to prevent duplication of work, will make but little change in the extent of the duties of the Controller's office, much of the correspondence heretofore passing through the chief of the Military Finance Department will now go direct to the Military Department; but, although the work may not be increased, I am of opinion that the office requires to be remodelled, as it is not so efficient as is desirable. Moreover, I consider that the Controller requires at least one assistant of a higher stamp than the existing scale enables him to entertain. In these views, I believe that Lieutenant Colonel Atkinson will be found to concur. I have requested him carefully to consider the question of remodelling his office, with due regard to both economy and efficiency, and on receipt of any scheme he may submit, I will forward it for the orders of Government.

11. As

11. As there is some difficulty in laying down an exact scale to meet the probable requirements of a new office, the work of which cannot at present be accurately defined or estimated, I would recommend that the scale now submitted may be sanctioned, subject to revision and report at the expiration of one year's practical working.

(No. 484.)

OFFICE ESTABLISHMENT of the MILITARY FINANCE DEPARTMENT.

NAMES.	Salaries.	NAMES.	Salaries.
	Rs.		*Rs.*
Mr. C. J. Evans	500	Mr. J. Manuel	70
„ E. Grapel	450	Baboo Baney Madub Chatterjee	65
„ W. O'Brien	350	Mr. E. C. Stevenson	60
„ A. B. Laurie	300	„ C. M. D'Cruze	60
„ E. B. Walker	250	„ H. L. D'Cruze	60
„ J. F. Dias	250	„ R. M. Smith	60
„ T. F. Campbell	225	Baboo Umbica Churn Sircar	50
„ M. C. Clinton	190	„ Khetter Chunder Chatterjee	40
„ G. Brookes	175	„ Woody Chund Chatterjee	35
„ J. C. Pinto	175	„ Khetter Mohun Ghose	30
„ T. Smith	150	„ Ashootosh Mookerjee	30
„ E. Manuel	150	„ Moohender Lall Chatterjee	25
„ T. Briggs	100	„ Khetter Mohun Biswas	25
„ T. Reynolds	80	„ Baney Madub Banerjee	25
Baboo Mohender Lall Ghose	75	Mr. E. A. Grapel	20

Proposed for the Accountant General's Office, *vide* Colonel Broome's Letter, No. 1830 C, of 15th March 1864.

CLASS.	Number.	Minimum Pay.	Annual Increase.	Maximum. Pay.	Number of Years in which the Maximum Pay may be obtained.
		Rs.	*Rs.*	*Rs.*	
Head accountant	1	450	25	600	6
ASSISTANTS.					
1st Class	2	300	25	400	4
2d „	2	200	20	280	4
3d „	3	120	15	180	4
4th „	3	70	10	110	4
Copyists	4	30	5	60	6

	Rs.
Cost on the minimum scale	2,140
Ditto - maximum scale	3,070
Average per month	2,605

COPY MILITARY LETTER from the Government of India; dated 19th March 1864, No. 132.

WITH reference to your financial letter, No. 1, of the 8th January 1863, conveying the views of Her Majesty's Government with respect to the Military Finance Department, and requesting the adoption of measures with a view to its

Proceedings for March 1864, Nos. 191*a* to 194.

its eventual abolition, we have the honour to transmit copies of the papers marginally noted, and of our General Order, giving effect to the measures we have determined to adopt with that view.

2. The Military Finance Department, under its present organization, will cease to exist from the 1st proximo, from which date the Departments of Pay and Audit will be placed in subordination to the Military Department, to which will be attached an officer designated "Accountant General" to that department.

3. As for the present it is for the public advantage that the post should be filled by the ablest and most experienced military officer available, we have appointed Colonel A. Broome, Officiating Chief of the Military Finance Department, to be Accountant General to the Military Department, on a consolidated salary of 3,000 rupees per mensem.

4. The Chief of the Military Finance Department draws *Rs.* 3,335. 5. 4., in addition to the pay of his rank; but we consider 3,000 rupees to be a proper and sufficient salary for the Accountant General, with reference to his position as above the controllers in the three Presidencies.

5. Originally there was a secretary to the department (a military officer) on a staff salary of 1,200 rupees per mensem, with three assistant secretaries, each drawing a consolidated salary of 1,000 rupees per mensem, with an annual increase of 75 rupees per mensem, up to a maximum salary of 1,500 rupees.

In view to the eventual reduction of the department, the appointment of secretary and one of the assistant secretaryships have already been allowed to lapse; a second assistant secretary is being provided for in another department, and a third is transferred, on his present salary, to the Military Department as Assistant Accountant General.

Proceedings for March 1864, Nos. 483 and 484.

6. We annex a statement of the proposed office establishment of the Accountant General, Military Department, and also a statement of the present establishment of the Military Finance Department. It will be seen that a saving is effected, but the proposed scale of establishment is subject to revision after a year's experience of its working.

7. We trust our proceedings will be approved and sanctioned.

GENERAL ORDER by the Right Honourable the Governor General of India; (No. 197, dated 7th March 1864).

Resolution, Financial Department, No. 27, dated 7th April 1860.
Ditto, No. 31, dated 23d April 1860.
Government General Order, Military Department, No. 710, dated 6th July 1860.
Resolution, Financial Department, No. 119, dated 16th November 1860.

IN modification of the orders contained in the Resolutions and Government General Order noted in the margin, the Right Honourable the Governor General in Council is pleased to direct the publication, for general information, of the following extract from a Resolution in the Financial Department, No. 1031, of the 25th February 1864.

"RESOLUTION.

"Valuable public services connected with the reduction of the military expenditure, and the reorganization of the military accounts, in conformity with the budget system, have been performed by the Military Finance Commission, subsequently called the Military Finance Department; but the time has arrived when, as directed by the Secretary of State, this office must be placed in proper relation to the Military Department.

"This is the head office of the system of army accounts. The estimates for the military expenditure of the whole of India are collected here, and after having been carefully revised, are submitted to the Financial Department. The ordinary correspondence with the military controllers, paymasters, and other officers connected with the accounts of the army, passes through this office; and the officer in charge of it assists the Government with his opinion upon every question relating to military expenditure which may be referred to him. In the discharge of these duties the head of the office will for the future act in subordination to the Military Department, and will be designated the "Accountant

countant General" to that department. His relation to the Military Department will be similar to that of the Accountant General to the War Office at home; but it will for the present be for the public advantage that the ablest and most experienced military officer available should be selected for the duty, and that the controllers and other officers of military account in the three Presidencies should look to this office as the highest prize of their department.

"The Accountant General will not be associated with the Auditor and Accountant General as a member of the 'Board of Appropriation Audit;' and although, in common with the other account officers of the Government, he should render all the assistance in his power to the Financial Department, his ordinary official relation will be entirely with the Military Department.

"The subordinate establishments of controllers, accountants, examiners, and compilers, in every part of India, will remain as at present. All appointments and promotions will be made by the Government in the Military Department; and it will be the duty of the Accountant General to advise in all matters relating to the conditions of appointment and promotion, so as to secure the highest practicable standard of qualification. No change should of course be made in the scale of expenditure, nor in any of the rules relating to the accounts, without the previous sanction of the Financial Department."

With reference to the above Resolution, His Excellency the Governor General in Council is pleased to appoint Colonel A. Broome, of the Royal Artillery, to be Accountant General to the Military Department, from the 1st April 1864, from which date the arrangements now notified will have effect.

Subsidiary orders with reference to the conduct of business will hereafter be issued.

Consequent on the changes rendered necessary by the foregoing order, the following general rules are laid down for the guidance of the several officers of military account and audit in the three Presidencies.

2. The special and legitimate functions appertaining to the whole system of military account and audit for India, heretofore exercised by the chief of the Military Finance Department, are transferred to the Military Department of the Government of India; and these duties will in future be performed by the Accountant General, as the head of the account branch of that department.

3. Minor and personal details having special reference to the Bengal military establishment, which heretofore have been reported on by or through the chief of the Military Finance Department, will now be reported on by the controller of that Presidency, in direct communication with the Secretary to the Government of India in the Military Department.

4. The complete subordination of the whole departmental system of military account and audit to the Military Department of the Government of India, and placing the controller of military accounts in Bengal on a footing analogous to that of the controllers at the other Presidencies, are the main features of the new organization. The general principles on which the present system of military account is based, and the main duties of the several officers, are shown in the following rules.

Military Department, 1 April 1864. (signed) *H. W. Norman*, Colonel, Secretary to the Government of India.

RULES and INSTRUCTIONS for the Guidance of all OFFICERS of MILITARY ACCOUNT and AUDIT.

SECTION I.—SYSTEM OF MILITARY ACCOUNT.

1. THE principles upon which the control, audit, and account of the financial transactions of the Military Department are conducted, are, first, a strict preliminary scrutiny and review of the demands entered in the estimates of the several departments, as also, a careful examination into all demands for monies or stores prior to supply; and, secondly, a stringent control over the due application of these moneys and stores to the service for which they may be sanctioned, by means of a prompt concurrent check, and finally by an appropriation audit.

2. It is now fully recognised that mere audit of expenditure, without previous control, cannot give adequate security to Government for the correct appropriation of moneys or stores. Under the present system, therefore, definite limits are previously assigned to the aggregate, as well as to the details of military expenditure, whereby the check over expenditure is facilitated.

3. The efficiency of the service is at all times to be kept prominently in view, whilst the economical application of moneys and stores is also enjoined, the one being quite compatible with the other; and these objects will best be ensured by heads of departments bringing promptly to notice any departure, whether in excess or otherwise, from the estimate, either as regards the expenditure in detail, or in the aggregate of the moneys and stores sanctioned for each head of service, or for the whole department during the year.

4. The operations for reviewing and scrutinizing outlay, examining the demands, and enforcing the observance of the limits of aggregate and detailed expenditure, under its major and minor classifications, are confided —

I. To the disbursing and issuing officers, and the examiners.

II. To the military accountants, who are the dispensers of the funds allotted to the several military departments, for their prospective expenditure, and for accounting for the same.

III. To the controllers of military accounts.

IV. And, lastly, to the account branch of the Military Department of the Government of India, in which the proceedings of the above noted officers of the three Presidencies will be reviewed, as the same are periodically submitted.

5. It is to be observed that the check over detailed payments of money and issues of stores is entrusted primarily to the disbursing and issuing and accounting officers; and, secondarily, to the examiners of the several departments of the army, subject to the close supervision of the controllers of military accounts.

6. The estimate is the basis of the examiners' audit; and it is their duty to disallow any charge not provided for in the estimate, so that no expenditure may be authorised in excess of that allotted to the several services specified in the estimate. The great end is, to combine the stringency of an immediate check with a prompt rendering and satisfactory settlement of all claims and accounts; it being fully recognised that all delays in preferring claims, or in examining and disposing thereof, and paying the amounts passed, are injurious to the interests of Government.

7. The check upon the aggregate expenditure will be maintained by the controllers,— first, by a careful and intelligent scrutiny of the annual military estimates, containing a clear exhibition of all details, in a form approaching closely to the mode in which the expenditure will be incurred; secondly, by watching the application of the sanctioned grants, and observing the measures of the year which affect military expenditure; and, thirdly, by reviewing the actual expenditure at the time it is incurred, and again at the end of the year, in close connection with the sanctioned estimates.

8. Whilst on the one hand a careful scrutiny of the financial results of departmental administration is most essential, great care must be exercised that the limits of this duty are not overpassed, and a strict observance must be maintained of the broad distinction between financial and administrative control. The latter is vested exclusively in the heads of departments, in subordination to the executive control of Government, as exercised through the medium of the Secretary to Government in the Military Department, by whom alone all orders will be issued, or communications made, to the several heads of departments on all points connected with executive administration.

Section II.—Controllers of Military Accounts.

1. With a view to enforce the principles above set forth, the respective controllers of military accounts, acting under the general supervision of the Military Department of the Government of India, Account Branch, are charged wth the following duties:—

I. To examine into all sources of military expenditure, and control all permanent and contingent expenses, whether relating to moneys or materials throughout India, including all territories under the direct control of the Government of India, but without interfering with the functions of the administrative heads of departments.

II. To check and examine the several annual estimates of military expenditure, propose modifications therein, and to submit the same in the manner hereinafter prescribed.

III. To represent to the proper authority, and report to the Governments under which they are immediately serving, every instance in which reduction of expenditure, whether in money or stores, by any means of economy, may be practicable, consistently with efficiency.

IV. To provide for the effectual supervision over all accounts of military expenditure, the verification of all balances of cash and stores, and with the view of restricting the

the amount of cash in hand or of reserve stock, to make such inquiries as may be necessary; also, enforcing the due and timely adjustment of all advances and inefficient balances.

2. In furtherance of the above objects, it has been ruled that all proposals bearing on questions of military expenditure, brought before the Supreme or local Governments, in any other department than the military, and all proposals for expenditure on military public works (other than ordinary repairs), will be referred to the Military Department for opinion, before the final orders of the Government are taken thereon.

3. Also, that all special orders passed by the Governor General in Council in any department other than the military on emergency, will, if involving questions of military expenditure, be forthwith communicated to the Military Department.

4. Should the Governments of the Presidencies of Madras and Bombay sanction any grant for military expenditure, or authorise any expense not provided for by existing rules or regulations, or on which the controllers of military accounts in such Presidencies may report unfavourably, it is provided that those governments shall immediately report the same to the Government of India, Military Department, but the controllers are likewise required to report the circumstance to the Accountant General, Military Department.

5. The controllers will sift all the references made to them by the officers of account and audit, so as to submit to Government only those which they cannot dispose of.

6. They will deal with all other references according to their knowledge of the orders or opinions of Government, or according to the rules and instructions herein prescribed; or, failing such knowledge, according to their judgment.

7. All questions of expenditure or accounting unprovided for in the Budget Estimates, or by the standing rules, will be referred to the Military Department of the Government of India, account branch.

8. All transactions affecting military expenditure are subject to the cognizance of the controllers of military accounts, in the Presidency concerned. It will also be the duty of the controllers to bring to the notice of the Military Department of the Government of India, account branch, every transaction affecting their special duties, and to furnish the office in charge of that branch with the fullest information bearing thereon.

9. The controllers are empowered to call on the several Military Departments for whatever information may be requisite, to enable them to examine into any particular expenditure, and report on the subject to Government.

10. The controllers will, during the year, report to their respective governments on all proposals as they arise for increase of expenditure, whether affecting the administrative business of departments or executive establishments, and will, at the same time, keep the Military Department of the Government of India, account branch, fully and timely informed in respect to the rendering of accounts, the progress of the examination of the military expenditure, and the amount thereof.

11. The controllers will see to the timely sending in of all departmental requisitions for cash or stores, and to the due preparation, by the military accountants, of the annual and monthly estimates of cash requirements; as also to the timely transmission of the monthly estimates of cash requirements, to the civil financial officers of the several governments. The duty of examining the cash estimates, so as to ascertain that they are for sanctioned services, and in the form authorised, is here strongly enjoined on the controllers and military accountants. The controllers will also take care, by reviewing the sums previously disbursed, to guard against the expenditure under any subsidiary head progressing at an unnecessarily high rate, or a rate likely to exhaust the grant for that service before the expiration of the year. They will enforce the regular and prompt transmission of the monthly and other periodical statements of expenditure, and of all letters of credit for grants of money; and will also take care that compiled statements in the established form, of the sums actually drawn and expended, are duly transmitted for the information of the military secretary to the Government of India, account branch.

12. The periodical financial statements required to be submitted to the Military Department of the Government of India, account branch, by the controller of each Presidency, are—

I. Monthly Statement of audited, passed, and classified Expenditure.
II. Monthly Statement of receipts and unaudited Disbursements.
III. Monthly Statement of increase and decrease of Outstanding Balances.
IV. State of Audit of Accounts in the several Examiners' Offices.
V. Quarterly Statement of Receipts and unaudited Disbursements.
VI. Annual Statements of Receipts and unaudited Disbursements.
VII. Annual Statement of Quick and Dead Stock.
VIII. Annual Report on the Appropriation Audit.
IX. Abstract of the Annual General Books.

Particular attention is required to the careful preparation and timely transmission of Statements Nos. I., II., and III., as they will constitute the basis of a general account, to be posted up monthly in the office of the Accountant General, and which will exhibit in a condensed form the progress of expenditure throughout the year, under the different heads of the Annual Budget Estimate. At the close of the year this general account will afford ready means of comparing the actual operations with the Budget Estimate, under its various divisions and subdivisions.

13. The controllers will examine and report upon the monthly returns of the effective strength of Her Majesty's British forces in their respective Presidencies, which will be forwarded to them by the officers commanding regiments. These reports are required to be promptly transmitted to the Home Authorities as the basis of calculation of the capitation charges payable by the Government of India, and they should be submitted, without delay, to their respective Governments in the Military Department. Particular attention is called to the prompt discharge of this duty by the controllers, which is one of great importance.

14. As a general rule, it is advisable that the controllers should be the channel through which all communications from the subordinate officers of audit and account to their respective governments, should pass. The controllers are in a position to prevent improper references being made, and to them all controverted points should be referred; they being best able to place affairs before the Government in a proper light.

15. The controllers will forward to the Military Department of the Government of India, account branch, copies of all rules and instructions which they may issue; but in introducing any changes of system, draft of their instructions for giving effect to such changes must be submitted for approval. Copies of the departmental orders issued by the controller at each Presidency will also be sent to the controllers of the other Presidencies for information.

16. Each controller will examine and control all the offices of examination, account, disbursement, or issue, within his range, so as to ensure the due and regular performance of their duties by the examiners and other officers; inspecting all such offices personally, when practicable, or otherwise causing them to be inspected, and calling for such information regarding the accounts as he may deem necessary.

17. In the Bengal Presidency, the controller will register in his office all admissions to the pension establishment; and regulate the transfer of pensioners from one circle to another.

18. Whenever any of the controllers enjoin the periodical submission of a new return or statement, he will prescribe a form for it.

Section III.—Military Accountant.

1. The military accountants are, as the name implies, the accountants of Government for the military service in their respective Presidencies. They stand in the position of debtors to the Government, and creditors to the receiving officers, of all cash and stores supplied to the various officers and departments of the army. On the military accountants rest the immediate and direct responsibility for the due rendering of all accounts, returns, and statements connected with military expenditure, and for fixing, in communication with the controllers, the dates on which each account is to be rendered. As the military accountant's offices are the centres within which all financial affairs flow, it is essential that these officers should enforce with stringency the exact and regular rendering of every account and report; ever bearing in mind that neglect on the part of any other officer must not be pleaded as an excuse for failure in their own duties. On these responsible officers is imposed the duty of enforcing with regularity and punctuality the prompt transmission of the documents necessary for their office duties; first, by direct appeals to the officers concerned, and, in the event of such being disregarded, by representations to the controllers.

2. The military accountants have immediate charge of the compilation of the annual and monthly departmental estimates of cash requirements, and will alone, under the supervision of the respective controllers, grant letters of credit on Mofussil civil treasuries, or obtain from the accountants general letters of credit from the Presidency bank, and require the regular and exact return of these documents, on the credit being drawn upon and closed, at the end of the month.

3. All invoices of stores from England or the Colonies, and all valuation statements, will be sent to the military accountants. It will then be their duty to furnish extracts from invoices and lists of stores to the departments for which the stores are intended, and by which they will be accounted for; first, giving a general credit for the whole in the military general books, under the head "Account Current with London," or whatever may be the government, colony, or department furnishing the stores. It will then be within the power of the military accountants to compare the totals of the credits made in the several departments with the total debit made in the military general books, when crediting "Account Current with London," or the account of the government or colony concerned.

concerned. The general verification, or comparison, of departmental debits and credits for all moneys or stores received or issued departmentally, is a point of vital consequence, and should be strictly attended to in the Military Accountant's offices. This verification should also be extended to the debits and credits between Presidencies.

4. The military accountants are responsible, therefore, for accounting for all moneys or stores obtained for the military service. It is also the duty of the military accountants to debit against all receiving officers, every item of money, and the value of all stores passing through their hands; only granting an acquittance for the same, and freeing the officers concerned from responsibility, either on repayment of the money or on the admission of the account of the expenditure, whether of money or stores, or on Government authority for writing off the amount or value to profit and loss being obtained.

5. The military accountants will, in the right fulfilment of their heavy responsibilities, inquire, whenever they see fit, into the state of all accounts, and enforce the settlement of balances standing against individuals or departments. They will also see that all recoveries from individuals are promptly effected; that credits for all refunds, stoppages, and other receipts are duly afforded; and that deposits of contractors are properly brought to account.

6. The military accountants will moreover take care that outstandings are not permitted to remain unsettled, that advances are not taken up on emergency without due necessity, and that balances against officers are promptly adjusted.

7. The military accountants alone will grant final certificates of "no demands;" and will be responsible that all demands against officers who become casualties, and those who are about to leave India, are strictly enforced. It will also be the duty of the military accountants to ascertain, and, by prompt and judicious measures, to enforce the settlement of the numerous and varied claims that constantly arise in the Military Department against officers and regiments; and whatever agency may be employed for that purpose—whether military paymasters, commissariat officers, or officers in charge of civil treasuries—the military accountants are still responsible for all claims of this nature being settled correctly and expeditiously, so as to prevent officers and corps leaving India, from being subjected to unnecessary delays and anxieties.

8. If the accounts and audits in any one department, the statements of debits and credits between departments or presidencies, or the compilations of expenditure, should fall in arrears, the military accountants will report the same to the controllers, after having endeavoured, by repeated warnings to the officers concerned, to correct the irregularity; and as the existence of arrears is a grave evil, this duty must be performed without hesitation or delay.

9. The military accountants are further responsible that statements of all demands against the British and Colonial Governments are promptly forwarded, accompanied by the proper vouchers, by the officers entrusted with the duty of accounting.

10. The military accountants are also charged with the duty of forwarding, for transmission to the authorities at home, the remittance rolls of privilege remittances of officers and men, and savings banks accounts, in the forms prescribed.

11. The military accountants will prepare all the periodical accounts, showing (monthly, quarterly, and annually) the receipts and disbursements of the various departments. It will be their duty to journalise the receipts and expenditure from the accounts current of disbursing officers, and to arrange and examine the expenditure in suitable abstracts, classifying it under the various heads of service recorded in the Budget Estimate, by the aid of the compilations that will be supplied to them by the compilers of military expenditure.

12. The military accountant at each Presidency will furnish the following periodical statements and accounts to the civil financial officers:—

I. Monthly statements of receipts and unaudited disbursements.
II. Quarterly - ditto - - - - - ditto.
III. Annual - - ditto - - - - - ditto.
IV. Monthly statement of cash balances in the hands of disbursing officers.
V. Monthly statement of assessment, collection, and refund of income tax by disbursing officers of the military department.
VI. Annual general books, journal, and ledger.

Section IV.—Examiners.

1. All the duties connected with the check of expenditure, in detail, will be performed by the examiners of the pay, commissariat, ordnance, stud, barrack, clothing, and medical departments.

2. Separate office establishments will be allowed to all the examiners.

3. Every examiner will, in communication with the controller, fix the dates on which each account and statement must reach his office, and enforce, with strictness, the exact and regular transmission of all accounts and statements; also carefully and promptly scrutinizing all the accounts rendered by disbursing officer.

4. Each examiner will regulate his audit strictly by the established rules, having no discretionary power to relax them; and will, in communication with the controller, define, in set rules, the various processes to be followed in the course of examination, and the specific duties which each sub-auditor and each accountant will have to perform. In cases of doubt, the examiner will refer to the controller of military accounts; but in all other cases, will act as an independent examiner, exercising duties and responsibilities quite distinct from those of the controller. It is, however, distinctly to be understood, that appeals or references on any question involving the passing of a charge, may be made to the controller, and through him to the Government, if deemed necessary.

5. The examiners are required to retrench any charge not duly authorised, not properly supported by proper vouchers, or which requires further explanation; and are authorised also to guide disbursing officers in doubtful cases, which may be referred for their orders; but all such cases should be reported to the controllers.

6. All examiners are required to forward monthly statements to the controllers, exhibiting the date of the receipt of the several accounts, and the date of the audit thereof; these statements being invariably submitted not later than on the last working day of the week following that in which the accounts ought to have been received.

7. The foregoing rules apply to the examiners in all departments; but those concerned in auditing charges for stores and expenditure, and receipts of stores or supplies, and in checking store accounts, have additional duties imposed on them.

8. Errors in calculation, or in accounting, must be corrected, rates checked by comparing them with price currents, and these latter again checked by comparison with prices in other neighbouring places.

9. The quantity of stores or supplies expended must be checked, both with respect to economy of consumption, and to the limitations imposed on expenditure by the Budget Estimate.

10. All examiners, whether of stores, money, or scales of diet, must consider it an important duty to check effectually, within their proper line of duty, as defined, all inefficient balances, either of money or stores, as well as all excesses in stock reserves, or allotments. These must be promptly reported, accompanied by an explanatory memorandum of the measures adopted to correct defects, to the controller, who will adopt decided measures for enforcing the settlement and right disposal of outstandings in communication with the military accountant.

11. All new contracts in the Commissariat Department must be scrutinized by the examiner of commissariat accounts, and the contract prices subjected to the same tests as those above prescribed, besides being compared with the rates actually paid, previously or contemporaneously, for like supplies. A report on all these points, showing the length of time for which the contract is to run, must be submitted to the controller, on the conclusion of every fresh contract; and a like report will be submitted to him, quarterly, on the economy with which direct purchases are effected by the department, at the several army stations, or in the several ranges.

12. In applying the preceding rules, the examiners of the several departments may call for an explanation of any unusual charge, or of anything questionable that appears on the face of the accounts. If necessary, the examiners will consult the controllers of military accounts, and this should be done in all cases where the inquiries to be made would affect the acts of the departmental executive officers. In such cases the inquiries should proceed through the controllers.

13. As a general rule, examiners are not to correspond direct with the military accountant, except in notifying the sums passed to credit of paymasters. All other communications, intended eventually for the military accountant, will be addressed to the controller. The examiners will also, as far as possible, avoid engaging in controversial discussions, which can always be done by placing the question before the controllers, who from their position are better able to prevent the unpleasant references which so frequently arise out of money questions and audits.

14. The pay examiners, after audit of the disbursement statements, will send all the relative vouchers to the compilers of Military Expenditure with an authenticated audit enfacement on each voucher, of the amount passed on it. They will also transmit to the military accountants, through the compilers, statements of the total sums passed to each paymaster's credit, on the weekly disbursement statements; and will send like intimations to the paymasters, accompanied by statements of sums retrenched, as also of those allowed as shortdrawn, in the weekly statements.

15. The examiners of ordnance and medical accounts have the peculiar duty of re-examining

examining vouchers already examined and passed by the examiner of commissariat accounts In such cases they will proceed as follows:—

I. In examining the bills, indents, &c., for contingent charges and extra establishments, they will see, first, that the vouchers are duly supported by adequate authority; secondly, that they are consistent with existing regulations; and, thirdly, that they are within the departmental estimate.

II. The disbursements of cash authorised by the Inspector General of Ordnance and Director General, Medical Department, will be made through the Pay Department, either on contingent bills, or as advances; no letter of credit on the Civil Treasury being granted to either of these officers.

Section V.—Disbursing Officers.

1. Disbursing officers will submit their cash accounts to the military accountants, and their disbursement statements to the examiners of the departments to which they respectively belong, at such periods during the month as may be prescribed by the controllers.

2. They are also responsible for submitting their monthly estimate for cash requirements, punctually on the prescribed dates, and strictly in the prescribed forms.

3. In the event of services suddenly arising, for which disbursing officers have no funds available from the letters of credit granted to them on their monthly estimates, the civil treasuries will disburse the requisite funds under the orders of the officer commanding the station, who shall first satisfy himself of the propriety of the advance applied for. The disbursement so ordered will be at once reported to the head of the department concerned by the officer authorising the advance, as well as by the officer receiving the monies. Monies so advanced will be passed to the debit of the Military Department by the officer making the advance, as if they had been drawn on letters of credit.

4. Disbursing officers will examine carefully into all claims and all items of expenditure, before paying moneis; remembering that the present system does not in any way affect their ultimate responsibility, in the event of monies proving irrecoverable from parties to whom payment has erroneously been made.

5. Disbursing officers who may be concerned with army supplies, or in paying for extra establishments and contingencies, are further required to check ill-considered demands; but in such case the check should consist in pointing out the error, and throwing the responsibility on the officer who may persist in the order for the supply, after the error or injudiciousness of the demand may have been pointed out to him. The disbursing officer will report these cases to the controller of military accounts, as also to the examiner of his department.

Section VI.—Compilers.

1. All payments charged in the disbursement statements of divisional paymasters and pension paymasters, will be compiled by the compiler of military expenditure at each Presidency. It will be the primary duty of the compilers of military expenditure to require the prompt and regular audit and examination of all accounts, statements, and returns; and these officers will obtain from the pay examiners, under orders from the controller, a statement showing the dates on which these documents are to be sent to them for classification and compilation. The dates on which each disbursing officer's accounts are to be completed, will be determined by the controller; and attention thereto enforced by the compiler of military expenditure, by representation to the controller when necessary. Delay on the part of other officers cannot be admitted as any ground for delay in the performance of the duties of the compilers.

2. The expenditure of money and stores in the Commissariat, Ordnance, Stud, Clothing, Medical, and Barrack Departments will be compiled by the respective examiners of those departments, who in this respect will discharge the duty of compilers, in addition to that of examiners.

3. The several compilations will be made, strictly in forms prescribed and under the sanctioned heads of Service, Chapters, Sections, and Articles of the Estimate, and the compilers will be prepared, by means of subsidiary books, to exhibit clearly the various charges which may be blended under one general head.

4. The several compilers will further keep up such statistics relating to army expenditure, as may be prescribed by the controller.

Section VII.—Annual Budget Estimates and Indents.

1. The following course will be observed in submitting the annual estimates and indents for Europe stores:—

Estimates.

2. The annual budget estimates will be submitted by the respective heads of departments to the controllers of military accounts at the several Presidencies not later than the

1st November of each year in the Bengal Presidency, and the 15th of November in the Presidencies of Madras and Bombay.

3. The Controller of Military Accounts in the Bengal Presidency will examine, consolidate, and submit the detailed departmental estimates of military expenditure to the Military Department of the Government of India, Account Branch, by the 31st January of each year.

4. In the Madras and Bombay Presidencies, the controllers will examine, consolidate, and submit the like estimates to the local governments on the 1st January of each year, for eventual transmission to the Military Department of the Government of India. The controllers will, at the same time, forward copies of the estimates to the Accountant General to the Military Department of the Government of India.

5. In submitting the estimates, the controllers of military accounts will scrutinize both the details and the general results of the military expenditure proposed for the year, passing in review all the fixed establishments in every department, and applying to the charges not fixed, including those for stores, army supplies, and contingencies, every possible test for determining whether the estimate provides for these services being administered with due economy.

6. The estimates of the three Presidencies as consolidated and submitted by respective controllers, will be again consolidated into one Budget Estimate of military expenditure, for all India, by the Accountant General to the Military Department of the Government of India, for eventual transmission to the Financial Department.

7. Besides the Budget Estimate, the following annual estimates will also be required:—

I. Annual Cash Requirement Estimate, so as to reach the Military Department of the Government of India by the 31st January.

II. Annual Regular Estimate, so as to reach the Military Department of the Government of India by the 1st January.

Indents.

8. The annual indents for stores from England will be prepared by the respective heads of departments, and submitted to the controller of military accounts at each Presidency, by whom they will be carefully reviewed and submitted, in Bengal to the Military Department of the Government of India, Account Branch, and in Madras and Bombay to the military secretaries to those Governments, for immediate transmission to the home authorities. Copies of the indents transmitted from Madras and Bombay will be forwarded to the Military Secretary to the Government of India, who will eventually forward them, after examination in the Account Branch, to the Financial Secretary to the Government of India.

Section VIII.—Appeals and Complaints.

1. The following course of procedure should be observed in reference to appeals and complaints:—

2. Any officer or individual who objects to a disallowance made by a disbursing officer, will appeal through him to the examiner; and the disbursing officer is bound to forward the appeal.

3. Appeals from the decisions of examiners will, in like manner, be made through them to the controllers of military accounts; and if the decision be considered by the appellants as not conclusive, the controllers will forward any further representation for the decision of the Government of India or Local Governments, as the case may be.

4. No officer is allowed to make a direct reference to the adjutant general unless the examiner shall have refused to forward his appeal. Under any view, the right of appeal to Government is open to all officers, it being, however, distinctly laid down that all unnecessary appeals or references to Government are to be avoided.

5. If the controller decide in favour of the appellant, without the examiner being convinced of error, the latter will clearly and succinctly re-state the case, and the grounds of dissent, to the controller, who will then refer the question for the decision of Government in the Military Department.

6. All appeals other than those mentioned in paras. 2 and 3 above, whether personal or written, are to be made to the controllers, as also all complaints in respect to delays in auditing or examining accounts, whether of stores or monies. The controllers will investigate them, and see to their settlement. Appeals must invariably pass through the stages above prescribed; if any be omitted, the receiving officer will return the appeal for correction of the irregularity.

REPORT

REPORT of the COMMISSIONERS of INQUIRY into INDIAN ACCOUNTS on the system of Audit and Account now pursued in the Military Department, with Suggestions in regard to the mode in which the Accounts should, in future, be recorded and audited.

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1. HAVING concluded our investigation of the various offices composing the Military Account Department, we beg to submit the following Report :—

2. We will, in the first instance, briefly describe the constitution of the department as it now exists.

How the army in India is controlled.

3. The Army of India is under the control of the Governments of India, Madras, and Bombay, the former having the administration of what is known as the army serving in the Bengal Presidency ; the latter Governments having control over that part of the army serving in the Madras and Bombay Presidencies respectively.

Departments of account.

4. The Military Account Department consists, in each Presidency, of the following officers :—

Controller.
Military Accountant.
Compiler.
Examiner of Pay Accounts.
„ of Commissariat and Stud Accounts.
„ Medical Accounts.
„ Ordnance, Barrack, and Clothing Accounts.

Accountant General.

And in Bengal there has been, during the last few years, an officer designated the "Chief of the Military Finance Department," but whose title has recently been altered into that of "Accountant General, Military Department."

Disbursing officers.

5. The designation of Disbursing Officers is the same in each of the three Presidencies, viz. :—

Presidency and Circle Paymasters.
Commissariat Officers in charge of Ranges.
Officers in charge of Stud Depôts.
Pension Paymasters.

6. The duties of the officers forming the Military Account Department may be thus briefly and generally described.

Accountant General.

Duties of Accountant General.

7. This officer is the principal adviser to the Government on all questions relating to military accounts ; he compiles, into a general budget estimate for all India the estimates furnished to him by the Controllers of the three Presidencies ; and it is intended that he shall in like manner compile the accounts of the receipts and expenditure for military services.

8. The duties of the Accountant General are prescribed by the General Order by the Right Honourable the Governor General, No. 197, dated 7th March 1864, and it is therein further prescribed that his relation to the Military Department will be similar to that of the Accountant General to the War Office at Home.

Controllers.

Duties of controllers.

9. The duties of these officers are also prescribed in the above General Order ; they are as follows :—

I. To examine into all sources of military expenditure, and control all permanent and contingent expenses, whether relating to monies or materials, "but without interfering with the functions of the administrative heads of departments."

II. To check and examine the several annual estimates of expenditure, propose modifications therein, and to submit the same to the Accountant General, Military Department, by the 31st January of each year.

III. To represent to the proper authority, and to report to the Governments under which they are immediately serving, every instance in which reduction of expenditure, whether in money or stores, by any means of economy, may be practicable consistently with efficiency.

IV. To provide for the effectual supervision over all accounts of military expenditure, the verification of all balances of cash and stores; and with the view of restricting the amount of cash in hand, or of reserve stock, to make such inquiries as may be necessary; also enforcing the due and timely adjustment of all advances and inefficient balances.

V. To check all requisitions for cash and stores, and to see that the military accountant furnishes, in due course, the monthly and annual estimates of cash requirements.

VI. To examine and report upon the monthly returns of the effective strength of Her Majesty's British forces.

In addition to the above, the controller has to render to the Accountant General, Military Department, the following statements:—

I. Monthly statement of audited, passed, and classified expenditure.
II. Monthly statement of receipts and unaudited disbursements.
III. Monthly statement of increase and decrease of outstanding balances.
IV. State of audit of accounts in the several examiners' offices.
V. Quarterly statement of receipts and unaudited disbursements.
VI. Annual statement of receipts and unaudited disbursements.
VII. Annual statement of quick and dead stock.
VIII. Annual report on the appropriation audit.
IX. Abstract of annual general books.

Offices under the supervision of the Controller.

10. The offices of examination, compilation, and accounts, are under the supervision of the Controller; and the following officers, although each acting as the head of a department, are subordinate to, and are under the immediate directions of, the Controller, viz.:—

Examiner, Pay and Pension Accounts.
" Commissariat and Stud Accounts.
" Medical Accounts.
" Ordnance, Barrack, and Clothing Accounts.
Compiler.
Military Acountant.

Examiner, Pay and Pension Accounts.

Duties of pay examiner.

11. This officer examines all claims or payments on account of full pay, whether for staff, regimental, or departmental services; all bills for contingencies, or for any service not directly sanctioned by regulation, are examined in this office before payment. The examiner, when he has satisfied himself of the correctness of the claims, sends the vouchers to the compiler.

Who also examines pension accounts.

12. The examiner of pay accounts is also responsible for the examination of the accounts relating to pensions; the details of the duty, however, devolve upon the 2d examiner, who shares with the examiner a portion of the general work of the office.

Examiner, Commissariat and Stud Accounts.

Duties of the examiner of commissariat accounts.

13. The executive commissariat officer in charge of each of the 28 ranges forwards, at short intervals, statements, supported by vouchers, of his payments; these are examined in anticipation of the monthly account current: the commissariat officer makes all payments, excepting for the full pay of the permanent etsablishments, on account of Commissariat, Barrack, Ordnance, and Medical Services: the vouchers for the last three services are, after examination by the Commissariat

commissariat examiner, transmitted to the ordnance or medical examiners for re-audit: the commissariat examiner compiles, under the sub-heads of service, that portion of the account that relates to commissariat services proper, and sends a monthly compilation statement to the military accountant.

14. There are eight stud establishments: the officer in charge of each furnishes a monthly account current of his receipts and disbursements: this is audited by the commissariat examiner, and a monthly compilation statement of the expenditure, under detailed heads of classification, is prepared for the military accountant. Stud accounts.

Examiner, Medical Accounts.

15. The expenditure for medical services and supplies is disbursed by the commissariat officers of the several ranges: the vouchers having been audited by the commissariat examiner, a list thereof is forwarded to the medical examiner, who merely compiles the amount expended, under certain detailed heads of classification, and forwards a monthly statement to the military accountant. Duties of examiner of medical accounts;

16. The medical examiner in Bengal prepares the Budget Estimate for medical services; he forwards four copies of this estimate to the principal inspector general of hospitals, and corresponds direct with that officer on this subject. he prepares Budget Estimate;

17. The other duties of the medical examiner are purely statistical, and consist of the preparation of certain returns showing the consumption of stimulants; the average cost of 100 sick in the several circles; the costof the medical charges of each regiment, and returns of this nature. and furnishes statistical returns.

Examiner of Ordnance, Barrack, and Clothing Accounts.

18. This officer is intrusted with the following duties:— Duties of the examiner of ordnance, barrack, and clothing accounts.

Examination of cash and store accounts of the Ordnance Department;
Examination of cash and store accounts of the Barrack Department;
Examination of cash and store accounts of the Clothing Department;

and he has, for the last year or two, been specially charged with the audit of the accounts connected with the Government Dockyard at Kidderpore: we have, however, recently suggested in our report on the system of audit and account pursued at Kidderpore Dockyard, dated 2d August 1861, that this latter duty should be transferred to the deputy auditor and accountant general, Bengal.

19. All purchases for Ordnance, Barrack, or for the Clothing Departments are made by the commissariat officers, and vouchers for such expenditure are forwarded by the commissariat examiner to the examiner of ordnance accounts, who re-examines them, even to the arithmetical calculations. All purchases are made by commissariat officers.

20. The ordnance examiner also "pre-audits," as it is termed, claims for repair of camp equipage, compensation for clothing, and for other services; the vouchers for these services are "enfaced" by the examiner, and transmitted to one of the commissariat officers for payment. Ordnance examiner pre-audits certain claims.

21. The principal duties of the ordnance examiner appertain to the audit of the store accounts; these are rendered in great detail by the officers at the head of the several manufacturing establishments; by the officers in charge of arsenals, forts, and magazines; by the officers in charge of regiments of cavalry and infantry and batteries of artillery, and, in fact, by every officer to whom stores are entrusted. Officers by whom store accounts are rendered.

22. The ordnance examiner also prepares annual balance sheets, and profit and loss accounts for the several manufacturing establishments, and reports upon the result of their out-turn and working. Balance sheets of manufacturing establishments.

23. He also furnishes the military accountant with monthly statements, compiled under detailed heads of service, showing the cash expenditure on account of the Ordnance, Barrack, or Clothing Departments; and finally he also furnishes that officer with an annual account, in journal form, showing the entire transactions of each department, both as relates to store and cash. Monthly statements of cash expenditure.

Compiler.

Duties of compiler.

24. This officer prepares the Budget Estimate; classifies the expenditure, so far as relates to pay, under the detailed heads of service; keeps the returns in regard to the effective strength of Her Majesty's British regiments; and, in Bengal, keeps the registry of all admissions to the pension list, and regulates the transfer of pensioners from one circle to another.

Military Accountant.

Duties of military accountant.

25. This officer records the receipts and expenditure of the Military Department, and prepares all periodical statements connected therewith; he is responsible for the issue of letters of credit to the several sub-accountants, and for accounting for all monies or stores obtained for the military service.

Stores from England.

26. All invoices of stores from England are sent to the military accountants, who furnish the departments concerned with extracts or copies thereof.

Savings banks and casualty returns.

27. The duty of forwarding to the authorities at home the privilege remittance rolls, savings bank accounts, and the casualty returns, devolves upon these officers.

Is the book-keeper.

28. They are, in fact, the book-keepers for the whole of the military transactions in their respective Presidencies.

Statements to be furnished to civil financial officers.

29. By the General Order of 7th March 1864, it is prescribed that the military accountant at each Presidency will furnish the following periodical statements to the civil financial officers:—

I. Monthly statement of receipts and unaudited disbursements.

II. Quarterly statement of receipts and unaudited disbursements.

III. Annual statement of receipts and unaudited disbursements.

IV. Monthly statement of cash balances in the hands of disbursing officers.

V. Monthly statement of assessment, collection, and refund of income tax by disbursing officers of the Military Department.

VI. Annual general books, journal, and ledger.

We will now proceed to consider the duties performed by disbursing officers.

Presidency and Circle Paymasters.

Bengal is divided into six pay circles.

30. The Bengal Presidency is, for account purposes, divided into six circles, each of which is in the charge of a paymaster; the following stations are included in the several circles:—

Presidency Circle.—Pay Office, Calcutta, consisting of Alipore, *Barrackpore*, Ballygunge, Berhampore, Bhaugulpore, Cachar, Cherra Poonjee, Chinsurah, *Dacca*, *Darjeeling*, Debroogurh, *Dinapore*, Dorundah, Dum-Dum, Fort William, Gowhatty, Hazareebaugh, Julpigoree, Midnapore, Sylhet, and Titalyah.

Allahabad Circle.—Pay Office, Allahabad, consisting of *Allahabad*, *Benares*, Etawah, *Gwalior*, Jaunpore, Jhansie, Jubbulpore, Nowgong, *Saugor*, Segowlie, Sepree, Seronge, Goonah, Raipore, Chanda, Chindwarah, Nagode, Bhopal, Kerwarah, Sardarpore, Augur.

Lucknow Circle.—Pay Office, Lucknow, consisting of *Cawnpore*, Futtehgurh, *Fyzabad*, Gondah, Goruckpore, *Lucknow*, Moradabad, Seetapore, Shahjehanpore, Humarpore, Bandah, Bareilly, Nynee Tal.

Meerut Circle.—Pay Office, Meerut, consisting of *Agra*, *Delhi*, Deyrah, Dugshaie, Juttogh, Loodianah, *Meerut*, Muttra, Roorkee, Subathoo, and *Umballah*.

Lahore Circle.—Pay Office, Meean Meer, consisting of Dhurmsalla, *Ferozepore*, Govindgurh, Hazara, *Jullunder*, Lahore, Madhopore, Meean Meer, *Mooltan*, *Sealkote*, Dehra Ghazee Khan, Dehra Ismael Khan.

Trans-Ravee Circle.—Pay office, Rawul Pindee, consisting of Abbottabad, Bunnoo, Kohat, Murdan, Nowshera, *Peshawur*, and *Rawul Pindee*.

Hyderabad.

In addition to these six circles, there is a paymaster who renders separate accounts for the Hyderabad Contingent.

The

NOTE.—At the stations in italics, which are the head-quarters of commissariat ranges, cash payments are also made by commissariat officers.

How regimental paymasters obtain advances;

31. The paymaster of each circle is furnished, by the regimental paymaster or other disbursing officer, with an estimate of the amount required, during the ensuing month, for the payment of the troops; this estimate is certified by the officer commanding the regiment or battery. The circle paymaster compiles these estimates into a general return, adding thereto the amount he requires for the payment of staff and other allowances, and he specifies the sum that he will require to draw upon each treasury. This document is furnished to the military accountant on the 1st of the month, for the ensuing month's payments, in whose office the returns from the several circle paymasters and other accountants are compiled into a general statement showing the amount to be drawn during the month at each treasury in the several Presidencies; this statement is forwarded to the controller, who transmits it to the Civil Department, from whence the necessary authority is issued to the treasury officers.

and how payments to Native troops, staff, and other officers are made.

32. Payments to native troops and to staff and other officers are made monthly, in arrear; payments to European troops are made by the paymaster, or other disbursing officer, daily, and to facilitate this arrangement, advances on account of the current month's payments are made by the circle paymaster; the amount so advanced is not recorded as a final disbursement, but is held in the "Inefficient Balance" until the following month, or until such time as complete vouchers are rendered in liquidation of the advance.

Weekly statements of disbursements are forwarded by circle paymasters.

33. The circle paymasters forward to the pay examiner a weekly statement of the payments they have made, and they furnish to the military accountant a monthly account current of their receipts and disbursements.

Regimental paymasters in the Presidency circle render direct accounts to the pay examiner.

34. Until very recently, all officers to whom advances were made by the circle paymaster rendered to him the necessary documents in discharge of such payments; within the last few months the experiment has, in the Presidency circle only, been tried, by which regimental paymasters, or other disbursing officers of European troops, render their pay lists and vouchers direct to the pay examiner at Calcutta, the circle paymaster being allowed credit for the sum paid by him on the production of the payee's receipts.

No payments in cash are made by circle paymasters.

35. The circle paymasters make no payments in cash; they grant orders on the several treasuries throughout the country, or when they have a credit at the Bank of Bengal they issue cheques thereon. All family or service remittances are, in the first instance, paid to the circle paymaster, who issues orders of payment on the various treasuries.

The circle paymaster examines the accounts rendered to him.

36. The accounts rendered to the circle paymaster are carefully examined in his office before payment; a personal or ledger account is kept with each officer, commissioned or warrant.

Payments to staff officers and others.

37. Payments to staff and other officers, to European pensioners, and for non-regimental services, are made on bills prepared by the payees; they are presented to, and examined by, the circle paymaster, and, if correct, a statement is made out, giving the particulars of the claims; this document, together with the order of payment, is given to the claimant. The order of payment is, as before stated, either a cheque on the Bank of Bengal or on one of its branches, or an order on one of the local treasuries.

Pay certificate.

38. When an officer is transferred from the payment of one circle paymaster to another, a last pay certificate is granted; this document is the authority to the paymaster into whose payment the officer has passed, to make future issues of pay and allowances. When an officer is about to leave the country he must obtain the last pay certificate from the Presidency paymaster, and this document must be endorsed both by the pay examiner and by the military accountant.

Commissariat Officers in Charge of Ranges.

Duties of commissariat officers as regards cash accounts.

39. These officers, in addition to their executive duties, made payments for the services as per margin*, and render periodical statements of their disbursements

* Pay of subordinate and transport establishments, commissariat department. Supplies of provisions and forage. Supplies of barrack, ordnance, and medical stores, and for the pay of the subordinate establishments, and miscellaneous expenses on account of these departments.

ments to the commissariat examiner; they also furnish that officer and the military accountant with a monthly account current of their receipts and disbursements.

Mode of obtaining advances.

40. The commissariat officers submit, through the deputy commissary general of their circle, monthly demands for the amount of credit required; these demands are forwarded to the military accountant, and the treasuries concerned are duly informed of the amount to be drawn.

Store account.

41. Commissariat officers, in addition to their cash account, forward to the commissariat examiner a monthly store account.

Officers in Charge of Stud Depôts.

Officers in charge of stud depôts.

42. These officers submit demands for their monthly credit to the superintendent of studs, who obtains the necessary authority on the several treasuries from the military accountant.

Accounts furnished by stud officers.

43. The stud officers furnish, both to the examiner of the stud accounts and to the military accountant,—

I. Report of actual cash in hand on the last day of every month;
II. Monthly cash account current;
III. Annual accounts of cultivation;
IV. Annual accounts of the valuation of the cattle in each stud;

And render to the former officer only—

V. Monthly account of stock receipts and issues.
VI. Monthly return of cattle received, sold, transferred, or dead.

Pension Paymasters.

Duties of pension paymasters.

44. These officers render a monthly account of their payments to the pay examiner; they also furnish an annual statement of all pensioners in their payment; pensions to natives are granted at monthly rates, but the payment is made in six-monthly periods.

Letters of credit.

45. The paymasters obtain letters of credit for such amounts as they may require on the treasuries at the several stations where the pensions are paid.

Results of personal investigation.

46. Having thus given a general sketch of the military account system as now carried out in the Bengal Presidency, we will proceed to furnish the results of our personal investigation into the several offices, and of the accounts rendered thereto: this portion of our subject we will arrange as under:

I. Budget Estimate.
II. Examiners' offices, cash and store.
III. Office of account.

Annual Budget Estimates.

Budget Estimate.

Details are furnished by heads of departments.

47. The details upon which these are framed are forwarded by heads of departments, in the month of November, to the controller of military accounts in the several Presidencies.

Controllers submit estimates to the Accountant General.

48. The controllers having carefully examined and revised the details, compile them into a general estimate for each Presidency, and submit the same, on or before the 31st January, to the accountant general, who modifies the amount approved by the controllers for the various services to such an extent as he may consider desirable.

Accountant General is furnished with detailed documents;

49. The accountant general is furnished with a complete copy of all the detail documents upon which the estimates are framed. To the estimate submitted by the controller he adds four columns, viz.:—

1 and 2. Modifications of the Military Finance Department. Additions and Reductions.

3 and 4. Estimate as proposed by the Military Finance Department. Personnel and Matériel.

He

He moreover gives, on marginal notes on the printed estimates, full explanations of the causes that have led him to alter the sums proposed by heads of departments and by the controllers.

he furnishes explanations of alterations.

50. After the estimate has been revised by the Accountant General, it should be submitted to the Financial Department, on or before the 31st January, to enable the Financial Member to include the amount required for military services in his annual budget statement.

Estimate sent to the Financial Department;

51. It would appear, however, that these directions have been disregarded, and the Supreme Government has issued the following resolution, dated Financial Department, 15th April 1864, No. 2018.

that Department complains that its orders are disregarded.

"The grant passed under C. Army, for the service of 1864-65, is 12,65,31,890 rupees, including the value, as per margin, of stores and freight expected from England, as per estimate of the Right Honourable the Secretary of State for India. But as the grant has been based on a rough memorandum furnished by the officiating chief of the Military Finance Department, the Governor General in Council requests that proper estimates for 1864-65 be submitted without further delay; that the grant passed should be considered as conditional, only pending the issue of orders on the estimates when received in this department; and that measures be taken to prevent a repetition of the delay in the submission of the annual Budget Estimate of Military Expenditure, which has occurred every year sinc the introduction of the new system of accounts."

	£.
Stores -	328,744
Freight -	4,445
	£. 333,189
or, *Rs.*	33,31,890

52. We were led, by the perusal of this resolution, to a very minute investigation into the course now adopted in the compilation of the Budget Estimates, and we are satisfied that so long as the present system is pursued, delay in furnishing the Financial Department with the information required must ensue.

Present system of compiling estimate must lead to delay.

53. As stated in para. 9, the controllers of the several Presidencies furnish the Accountant General with the estimate of the military expenditure for the ensuing year, on or before the 31st January, the very day fixed by the Financial Department as that upon which it should be informed of the amount required for each of the several services comprised in the Budget Estimates.

Estimates are furnished to Accountant General on 31st January;

54. As the Accountant General does not obtain the estimate for each Presidency until the end of January, he cannot commence his revision until after that date: the minuteness with which he appears to criticise the controllers' work is instanced by the fact that in the Bengal Estimate, as submitted by that officer, every item, with the exception of 16 only, has been altered by the Accountant General, his alterations ranging in sums from one rupee to 4,81,800 rupees.

they are minutely criticised by that officer.

55. In many instances the modifications by the Accountant General are not, we venture to think, justified by a careful investigation into the facts of the case, as gathered from the detailed documents furnished by the controller; and in confirmation of this opinion, we would refer to the following example which we have selected from the Madras Estimates, 1864-65.

Alterations of the estimates by Accountant General open to objection.

56. A reduction was made of 1,14,214 rupees from the Madras Estimate, under the head of "Horses;" the sum demanded by the Commissary General is 5,14,214 rupees; this is reduced by the Accountant General to four lakhs; the only explanation that is afforded being that he considers that sum adequate for feeding 4,850 horses. We have referred to the detail estimates, and find that the number of horses is correct; that the cost of feeding them is based principally on contract rates; and that the aggregate of the estimate amounts, as stated by the Commissary General, to 5,14,214 rupees.

The amount provided at Madras for forage.

57. Many similar cases might be adduced where the alterations made by the Accountant General are open to question; reductions such as that noticed must put the departments concerned to great inconvenience; and, if persisted in, will lead to a loose and careless manner of preparing the estimates. If an executive officer find that the statements he has elaborated with thoughtful care, and upon which he bases his cash demands for the year, be entirely ignored by the Accountant General, Military Department, he will soon cease to take any interest in their preparation, and they will become valueless.

No deductions should be mad unless head of department is consulted.

We would suggest that, when practicable, no deduction, clerical errors excepted, should be made from an estimate, unless the head of the department concerned has an opportunity of affording an explanation in substantiation of the figures submitted by him; this might be easily arranged, so far as Bengal is concerned, and without causing delay, were the Accountant General, during the preparation of the estimates, to put himself into personal communication with the heads of departments.

Diversity of forms upon which estimates are compiled.

58. We would now offer a few remarks upon the forms in which the detail estimates are submitted by the Controllers of Military Accounts to the Accountant General. We should have imagined, as the estimates all flow to one centre, that uniformity of detail would have resulted; this, however, is not the case, there is scarcely one of the items that is made up on a principle common to the three Presidencies, *e. g.*—

Unnecessary detail for barrack supplies in Bengal and Bombay;

59. In Bengal and Bombay the estimates for barrack supplies are made out in the greatest detail; the number of articles required by each regiment or detachment is separately shown. In Bengal the explanatory vouchers fill two thick octavo volumes, and in Bombay these documents fill three volumes (Imperial). The immense number of items that have to be separately calculated must involve a great deal of unnecessary work—unnecessary, because we find that the only information furnished by the Controller at Madras is a simple statement, from each of 27 stations, of the total quantities of the several articles required; these statements are brought together in a general abstract, and the amount demanded is clearly and distinctly shown, the whole of the information being contained in a few sheets of paper.

and in Madras unnecessary detail of medical charges.

60. It must not, however, be inferred that the Madras Estimates are entirely to be adopted as a model for the other two Presidencies, for we find, with reference to the estimate for medical supplies, that whilst Bengal and Bombay furnish the information required in a condensed and abstract form, Madras fills one very thick volume, with the detail of the articles required and their cost; detailed estimates are furnished by every medical officer in charge of an hospital, who provides with elaborate minuteness for every ingredient which composes the diet of the patients, and for every article of general supply for hospital use; in very many of the estimates we find such items as the following:—

1 Nutmeg grater	2 annas.
1 Needle	1 pie.
5 Eggs	3 pie each.
5 Corks, &c., &c.	

No practical advantage from this detail.

61. Considering that these estimates are compiled in the month of October, and are based upon the estimated number of sick during the year commencing six months after that date, it appears to us that no practical advantage can be derived from this elaboration; in this view we are borne out by the fact that when these estimates are revised by the Accountant General, he entirely ignores the whole of the detail, and allocates to the Madras Presidency a defined amount based on the average number of sick, and the average cost, as ascertained from the expenditure of previous years, of each diet.

The Accountant General overwhelmed with detail.

62. The great amount of detail that is, under present arrangements, furnished to the Accountant General renders it almost impossible for that officer to exercise any practical check over the estimates as submitted by heads of departments; the alterations that he may make are frequently the cause of embarrassment to the department, and lead to an unnecessary and useless correspondence: the details furnished by the several controllers fill no less than 30 volumes:—

Bengal	10
Madras	6
Bombay	14
	30

63. Without

No normal vouchers for details of estimates.

63. Without burdening this report with further details in regard to the anomalies that exist in the form of the subsidiary vouchers of the estimates of the three Presidencies, we will merely state that although an attempt has been made to introduce a set of vouchers common to the whole of India, each Presidency appears to have its own views as to the mode of making up these vouchers, and of the extent of information that should be afforded to the Accountant General.

Documents compiled by Accountant General for Financial Department.

64. The Accountant General, in addition to the Budget Estimates, compiles, for the information of the Financial Department, the following returns:—

I. Cash requirement Estimate.

II. Regular Estimate.

III. Actual Receipts and Disbursements.

These returns are unnecessary;

65. With reference to Estimates Nos. I. and II., considering, as we do, that one carefully compiled estimate of military services is sufficient for all practical purposes, we have not gone very minutely into the mode of compiling these documents; it is admitted that, so far as No. II. is concerned, it causes a great deal of work in the compiling offices; and the information it contains is no more to be relied upon than that contained in the original estimate.

and they are incomplete.

66. In regard to the "Actual Receipts and Disbursements," it is not the complete and final record of the military receipts and expenditure of the year; and is, in our opinion, quite valueless; we shall, before we close this report, suggest a simple, and, we trust, effective substitute for this unsatisfactory return.

Disbursing, examining, and accounting officers.

67. It is now necessary to draw attention to the course observed by the several disbursing officers in regard to their payments, and the manner in which the accounts rendered by them are audited and compiled in the Military Account Department; we have arranged this part of our subject in the following order:—

I.—Presidency and Circle Paymasters.

II.—Examiner, Pay Accounts.

III.—Compiler.

IV.—Commissariat Officers of Ranges.

V.—Examiner, Commissariat and Stud Accounts.

VI.—Ditto, Medical Accounts.

VII.—Ditto, Ordnance, Barrack, and Clothing Accounts.

VIII.—Military Accountant.

IX.—Controller.

X.—Accountant General.

I.—*Presidency and Circle Paymasters.*

Circle Paymasters.

Inexpediency of holding advances to regimental paymasters in the inefficient balance.

68. In para. 32 we alluded to the existing arrangement of making advances to the paymasters of Her Majesty's British regiments for the payment of the troops, and the holding such advances in the "inefficient balance" until the following month; this system is very faulty, as it not only involves a vast amount of unnecessary work on the Circle Paymasters, but it withdraws, from the actual expenditure of the year, a large sum for the pay of officers and men, for which a grant has been obtained.

Immense detail of the inefficient balance.

69. The unnecessary labour imposed upon the Circle Paymaster is instanced by the fact that he is compelled, when he renders his monthly account current, to send to the Military Accountant a list in which is given the full particulars of every item comprising the balance; the list for the Allahabad Circle for the month of March last comprises 817 separate items, some of which are for extremely small amounts, and have been brought forward, month by month, for very long periods.

 70. The

Amount of inefficient balance.

70. The aggregate amount of the inefficient balance was, on the 31st of March last, as follows, viz.:—

	Rs.
Presidency Circle	2,84,849
Allahabad	2,82,936
Lucknow	3,89,401
Meerut	5,63,000
Lahore	2,39,241
Trans-Ravee	2,69,689
Hyderabad Contingent	56,683
TOTAL *Rs.*	20,85,799

71. The amount of the inefficient balance in the Madras Presidency is 8½ lakhs, and in the Bombay Presidency it is 9 lakhs, or, in all, no less than upwards of 38 lakhs.

Under present system, the expenditure for a year is a matter of opinion, and not one of fact.

72. The inefficient balance is an exceedingly embarrassing item in the military accounts, and leads to great difficulties in adjusting them at the end of the year; for whilst the annual account of receipts and disbursements made up by the Military Accountant exhibits the audited expenditure only, the account of military expenditure compiled by the Financial Department, for the information of the Home Government, shows the audited expenditure, plus the amount of inefficient balance at the end of the year, minus the amount of that item at the commencement of the year; the two accounts can never agree, and it is always a matter of opinion, and not one of fact, as to what has been the military expenditure for any one year; moreover, the "inefficient balance" is differently treated in each Presidency.

The period of the budget estimate and the annual account differ.

73. In consequence also of the system now in force in regard to the inefficient balance, the following anomaly exists:—The Budget Estimates provide for the pay of officers and men for a year from 1st May to 30th April; the expenditure as shown in the annual account of receipts and disbursements is, so far as regards the European force, limited to pay, for the officers, to the end of February, and, for the men, to the end of the month of March; in respect, however, to the expenditure on account of the Native Army, the pay, both of officers and men, is included to the 31st March. We shall subsequently suggest an arrangement by which this anomaly and inconvenience may be obviated.

The military accountant, although responsible for the inefficient balances, does not investigate them.

74. We are in possession of a copy of the "Preliminary Rules and Instructions for conducting the duties of the Military Finance Department," dated 18th October 1861; it is therein stated, Act VII., p. 19, "The Military Accountant will also take care that outstandings are not allowed to remain unsettled, and he will carefully scrutinise the state of all inefficient balances." Notwithstanding these very clear and positive directions on this subject, we find that the Paymasters of Circles have rendered their accounts to the Military Accountant, month after month, containing such items as the following:—

ALLAHABAD ACCOUNT, March 1864.—Statement of Inefficient Balance.

Captain Honourable A. Stewart. — Retrenchment No. 474, December 1861, one pie—to be recovered from him. Balance of *Rs.* 399. 11.

Captain J. Banham, D 2, R. H. Brigade.—Retrenchment No. 591, August 1862, six pie—Memorandum given 19th February 1864 for recovery.

Paymaster, 80th Regiment.—Two pie—to be recovered from him.

Retrenchments made for absurdly small amounts.

75. One of the above items has been brought forward on the Retrenchment Statement, month by month, for no less than 28 months, and no steps have been taken in the Military Accountant's office to stop the great inconsistency of perpetuating to the debit of officers' accounts amounts so infinitesimally small as not to be worth the collection, and which should never have appeared to their debits.

76. The

76. The following is the form furnished every month from each of the six pay circles, in which the several items of the outstanding inefficient balances are particularised:— Form in which monthly return of inefficient balance is rendered.

Office.		Name of Disbursing Officer.	To whom Paid.	Particulars of Payment.	Advances.	Retrenchments.	Total Amount Outstanding against each Officer.	Steps taken for Adjustment.
No.	Date of Payment.							

77. It would appear from a return compiled, for our information, in the office of the controller, that the following is the average number of separate payments by each of the circle paymasters during the three months ended 31st March last; from this return and the particulars we have furnished in the Appendix (No. 2) of the estimated charge for the several circle pay offices for 1864–65, we observe that the estimated cost of each *separate* payment is as under:— Return of the number of separate payments by each paymaster, and average cost of each payment.

Circle.	Number of Vouchers.					Cost of Establishment per Annum.	Average Cost for each Separate Payment.
	European Troops.	Native Troops.	Miscellaneous.	Total per Month.	Total per Annum.		
						Rs.	*Rs.*
Presidency - - - -	177	269	1,000	1,446	17,352	57,320	3·30
Allahabad - - - - -	82	165	327	574	6,888	28,690	4·16
Lucknow - - - - -	24	63	332	419	5,028	28,040	5·59
Meerut - - - - -	82	87	652	821	9,852	27,040	2·74
Lahore - - - - -	82	54	274	410	4,920	24,680	5
Trans-Ravee - - - -	29	94	242	365	4,380	26,480	6

78. The average cost of making each payment, as ascertained from these returns, appearing to be excessive, we considered it our duty to investigate personally the office of one of the circle paymasters; that at Calcutta was the only one that we could, without considerable delay and inconvenience, visit. *Presidency Paymaster.* Investigation into the Calcutta Pay Office.

79. After making a preliminary examination of the books kept and the accounts rendered by the Presidency paymaster, a visit was paid to his office on the 1st June, on which day the amount of business transacted is considerably beyond the average; the limits of the circle of this paymaster are described in paragraph 30; his disbursements include payments to— Extent of his payments.

Staff and Departmental Officers and to Officers of the Account Department;
Paymasters of European Regiments;
Officers Commanding Native Regiments;
Pensions to Europeans;
Miscellaneous Services;

in the latter category the payments made by the paymaster of invalids and the paymaster of the depôt at Chinsurah are included.

80. Following the course, through the Presidency Paymaster's Office, of a bill for pay, say that of the Accountant General, we found that from the time of its delivery to the time the cheque is given to the payee, it undergoes no less than 10 or 11 operations, each by a separate individual. One of these operations consist of making a statement of the bill, showing the amount and the deductions; The course of a claim through the office.

this is given to the claimant, although he has made out the original himself, and is, moreover, of the same amount as that presented on many previous occasions; the time taken up by the examination and manipulation of the claims is very considerable, and further time is consumed by the claimant in obtaining, at the Bank of Bengal, cash for the paymaster's draft.

All payments are made by cheque on Bank of Bengal.

81. At the period when we inspected the Paymaster's Office, every payment was made by cheque on the Bank of Bengal; the controller who accompanied us was so struck with the inconvenience of this arrangement, both to claimants and to the office staff, and seeing also the additional labour it entailed, he at once issued an order to the paymaster to pay in *cash* all claims of five rupees and under: an order of the Financial Department is, however, in existence, limiting payments by cheque to 10 rupees and upwards.

The most trifling claims involve a large amount of work in their payment.

82. As an example of the extraordinary waste of time in dealing with small matters, we will select a claim preferred by the Deputy Judge Advocate General of Calcutta for six annas (*9d.*) for paste supplied either by or for the duftry; it is signed by the officer preferring it, but being for *stationery* expenses, he cannot order the payment, or rather he is prohibited from including the amount in his ordinary contingent bill until it has been "pre-audited" by the controller of the Stationery Department; the claim is therefore sent to that department in the first instance; is duly examined, recorded, and enfaced, in red ink, for the amount allowed, signed by the controller of stationery, and by him returned to the Deputy Judge Advocate General. He is now in possession of a document upon which he can obtain payment from the Presidency paymaster, and, accordingly, he sends the claim to that officer for payment; he is still prohibited from including the amount in his ordinary monthly contingent bill. The claim, when it reaches the office of the Presidency paymaster, is subjected to the examination and manipulation described in the previous paragraph, and eventually the paymaster signs two documents for this small sum of six annas, viz., one a statement of the bill, to be returned to the payee, and the other a *cheque upon the Bank of Bengal*, and the claimant is subjected to a further delay in obtaining cash for this draft.

As also in their record in the paymaster's books.

83. The transaction, so far as the paymaster is concerned, does not end with the record through the books prior to the time the cheque is issued; it has to be further recorded in the books and statements from which the disbursement lists and account current are compiled, and has finally to be entered in both of these documents for the information of the military accountant and the pay examiner.

Artillery stationed at Calcutta paid by paymaster at Allahabad.

84. We observed also that the Presidency paymaster makes remittances to Saugor for the pay of the battery of artillery at that station; the battery of artillery stationed at Calcutta is, however, not paid by this officer, but by the circle paymaster at Allahabad; this unnecessary complication of duties has arisen from an order having been issued that the circle in which the head quarters of the brigade is located should undertake the payment of all the batteries belonging thereto, wherever stationed.

The paymaster of invalids and the paymaster at Chinsurah neither render accounts or disburse cash.

85. We will venture another case in exemplification of the elaboration of work under the present system. There is, as before observed, an officer at Calcutta who is charged with the duty of adjusting the accounts of invalids and time-expired men prior to their embarkation for England; the officer is designated "Paymaster" and Commandant of Invalids; there is another officer, the paymaster of the depôt, stationed at Chinsurah, whose duty it is to pay the recruits from England prior to their being sent to their respective regiments. The payments made by these officers are sometimes very numerous, and yet the following course is pursued in regard to each payment: a bill or claim is made out for the amount to be paid; it is sent to the examiner, Pay Department; it is enfaced and signed by that officer, returned to the paymaster at Fort William, or Chinsurah, as the case may be, and, by them, presented to the *Presidency* paymaster, who, after manipulating the claim through his books, issues a cheque on the Bank of Bengal for the amount, retains the voucher, and returns it, with his accounts, to the pay examiner within seven days of the date of payment. It will be thus seen that, although there are two officers holding the appointment of paymaster, they are not entrusted with a single pice, but are compelled to obtain

obtain the money they require through the agency of another paymaster, who merely grants a draft for the amount: the delay incurred, and the amount of labour involved in working a simple transaction through such complicated machinery can hardly be credited, and, to a great extent, accounts for the excessive cost of the departments connected with the military accounts in this country.

86. The pay circles, as at present constituted, are in fact examining offices, and so minutely are the accounts examined by the paymaster before they are paid, that the Presidency paymaster has a staff of no less than 47 clerks.

The Paymasters' Offices are examining offices also.

87. On an analysis of the Presidency paymaster's account current for the month of March 1864, we find that the total number of vouchers was 1,257, viz.:—

Analysis of the payments, for one month, by the Presidency paymaster.

Pensions of small amount to widows, and for wounds, &c.	285
Bills in payment of small claims for pay and contingencies, 100 rupees and under	276
Establishment, pay, passage allowance, and other bills	696
	1,257

88. The payment and record of these claims occupied 49* officers and clerks 27 days, or at the rate of under one claim per clerk per diem; and when it is considered that many of the bills have already been examined by the pay examiner, and are moreover for very small amounts, it appears to us almost incredible that occupation could be found for so large a staff; but we must say that, on our personal inspection of the office, every clerk appeared to be fully employed, and we were given to understand that the work was with difficulty carried on with the present establishment; this, on a survey of the records, was soon manifest, for we found no less than 28 different ledgers, journals, registers, and other books, many of them, *e. g.*, the personal account with every officer in the Presidency pay circle, being of great bulk.

One payment per clerk per diem.

* Presidency Paymaster - - - 1
Assistant on probation - - - 1
Clerks - - - - - - 47
49
49×27=1,323

89. The preparation of the monthly account current and the supporting documents involve a vast amount of labour; the paymaster is responsible to two officers for the accuracy of his accounts: to the examiner for his disbursements, and to the military accountant for his account current; the documents furnished to the latter officer in explanation of the inefficient balance, and of the cheques drawn on the Bank of Bengal are exceedingly voluminous, and might be dispensed with, the former by having a quarterly instead of a monthly return, and the latter by the utilization of the Bank Pass Book. We should have submitted a scheme for the revision of this department, but we consider that a more sweeping alteration is required, and we shall, in due course, suggest what, in our opinion, should be the course through which payments in the Presidency should flow.

Great detail of account current and monthly statements.

90. We would here observe that the Office of the Presidency Paymaster and that of the Examiner of the Pay Accounts *is in the same* building, nevertheless the paymaster furnishes the same description of returns and accounts to the examiner, and goes through exactly the same process as does the circle paymaster at Meerut or Lahore.

The Offices of the Paymaster and the Examiner are in the same building.

91. We have shown in para. 77 that each payment made by the Presidency paymaster costs *Rs.* 3. 30; we consider this rate excessive and only to be accounted for by the amount of unnecessary work performed; the cost of similar duties performed in the Trans-Ravee Circle is on an average 6 rupees for each payment; this is exclusive of the cost of examination, compiling, or of any portion of the expenses of the Offices of the Military Accountant, of the Controller, or of the Accountant-General.

The cost of making the payments is excessive.

92. The appointments of circle paymasters were originally made in the last century; doubtless at that period, and even down to the time of the opening of the Main Line Railway, the system was a good one, as the time occupied in communicating with the stations in the Upper Provinces rendered it necessary to subject the claims to a preliminary examination before payment; circumstances

The introduction of railways has rendered the appointment of circle paymasters unnecessary.

stances have, within the last few years, materially changed, and the most distant military station is now reached by dâk in a few days.

Inconvenience of circle paymasters paying commissariat pay bills.

93. The pay examiner being the auditor of all claims for full pay, it is considered that those claims can only be paid by one of the circle paymasters, so that the amount may appear in his list of disbursements to be rendered to the former officer; this is a cause of much inconvenience to many officers, and increases work to an unnecessary extent; *e. g.*, the commissariat officers at Saugor or Gwalior, although disbursing officers and rendering monthly accounts to the Military Account Department, Calcutta, are compelled to send the bills for their own pay and that of their permanent establishment to the circle paymaster at Allahabad for pre-audit, a distance, by road, of 282 and 265 miles respectively; the claims can only be paid by the circle paymaster by a draft upon the treasuries at the stations, and at which the commissariat officers themselves have an open credit.

94. We will pass to the officer to whom the accounts of disbursements are rendered, and who is charged with the duty of making a detailed audit thereof; this officer is the

II.—*Examiner, Pay Accounts.*

His office has recently been removed to the same building in which the Presidency paymaster conducts his duties.

Detail of the duties of pay examiner.

95. The following is the course observed in the examination of the accounts:—the weekly lists of sums disbursed by the circle paymasters are forwarded direct to the pay examiner, who sees that the claims and accounts are correctly computed; that the muster of the troops has been duly made; that the names of the men are correctly brought forward from the previous muster rolls; and that all necessary and supporting documents are furnished: he also sees that the expenditure is within the amount provided in the Budget Estimate. Every issue of pay to officers, commissioned or warrant, is entered in the ledger to the personal account of such officer; there are no less than 12 ledgers, each containing 700 names: it will have been observed that the Presidency paymaster also keeps a ledger account with each officer in his payment; other paymasters, doubtless, do so also.

Labour involved in pre-audit of miscellaneous claims.

96. Claims for miscellaneous services are invariably transmitted by the circle paymasters to the pay examiner for pre-audit; they are fully indexed, a *literal copy* is also made of each of them, and the original claim is returned to the circle paymaster to pay the amount; the voucher is re-transmitted to the pay examiner by the circle paymaster generally within a few days of its leaving the Circle Pay Office; there are about 8,000 claims annually in the Bengal Presidency. We would recommend for the future that the original claim should be retained by the examiner, and a letter of advice forwarded to the disbursing officer, directing him to pay the amount allowed.

Retrenchments.

97. The pay examiner communicates either to the circle paymaster, to the regimental paymaster, or other disbursing officer the result of his examination, and furnishes such officers with the particulars of any retrenchments that may have been made.

Vouchers forwarded to compiler.

98. This officer also notifies on each voucher that it has been examined, and so soon as the weekly list of a circle is complete, the vouchers are forwarded to the military compiler, with a letter advising him of the total amount passed; the list, which would be exceedingly useful to the compiler, is retained by the pay examiner.

III.—*Compiler.*

Duties of compiler.

99. On the receipt of the vouchers from the pay examiner, the compiler prepares a list of the vouchers, and agrees the amount with the total sum advised by the pay examiner; he then proceeds to classify the expenditure under the heads of the Budget Estimate; he enters, in a rough memorandum book, called "Primary Compilation for the Week ended ——," the total amount of each voucher, the nature of the charge, and, where necessary, he subdivides the amount under minor heads. There is a separate book for each circle.

100. The

100. The amount classified under service heads, as shown by the Weekly Register, must agree with the total sum advised to the compiler by the pay examiner.

The compiler's statement must agree with examiner's return.

101. The total amount recorded in the Weekly Registers, under the several heads of service, are next entered in registers called "Final" Compilation Statements, where the weekly totals are gathered up under monthly results, which results are posted into a third or "General" statement: in this also the amount expended in each circle is separately shown under heads of service; this document is forwarded to the military accountant.

"Final" Compilation Statements.

102. As the amount disbursed by the circle paymasters is shown in their monthly accounts current, under "current period," "last year," and "prior years," the compiler makes three sets of the "Final" and "General" statements; the number of statements furnished by the compiler to the military accountant is therefore 868 * per annum.

Number of statements prepared by compiler.

Weeks.—Primary	-	52 × 7 (*a*)	= 364
Months.—Final	-	12 × 7 × 3	= 252
General	-	12 × 7 × 3	= 252
			*868

(*a*) Including Hyderabad.

103. The compiler, also, prepares the Budget Estimate for Military Services for Bengal; he is furnished by the heads of departments with such statements as he may require, and after a very careful examination of the details, he brings them into an abstract, and submits it, together with the explanatory and detailed statements, to the controller.

Compiler prepares Budget Estimate,

104. The estimate having been approved by the controller, the compiler furnishes to the Accountant General a copy of every statement that has been used in its compilation; this involves much labour at the most busy period of the year; the statements fill two large volumes. The offices of the Compiler, Controller, and Accountant General were, until within the last few weeks, all in the same building.

and sends copy of detailed statements to Accountant General.

105. The compiler, in addition to his other duties, keeps a record of the native soldiers who are placed on the pension list; he should record also all casualties by death or otherwise; this, however, has not been done for some time, and the register is both incomplete and in arrear. We are given to understand that there is great irregularity on the part of the pension paymasters in forwarding the casualty lists. As the pay examiner is charged with the audit of the pension accounts, we should have thought that the duty of keeping the records in regard to pensions should have devolved upon him rather than on the controller or the compiler.

The compiler keeps register of pensioners.

106. It is important to notice that the duty of the compiler, so far as relates to the classification of the expenditure, is limited solely to the amount disbursed on account of pay; the commissariat, medical, barrack, and ordnance examiners have on their establishments an assistant specially charged with compiling the accounts appertaining to their separate departments.

Separate compilers for commissariat and other services.

IV.—*Commissariat Officers of Ranges.*

107. The duties of these officers are briefly described in para. 39; there are 28 disbursing officers who render accounts to the commissariat examiner and to the military accountant; to the former office is transmitted, about every 10 days, a list of vouchers for examination in anticipation of the monthly account current; the latter document is generally received about the middle of the month following that for which the account is rendered; with the cash account is also forwarded a monthly return of stores issued and received.

Duties of commissariat officers.

108. The commissariat officer pays for all services appertaining to commissariat, medical, barrack, and ordnance supplies; a great many payments, particularly with reference to the first three services, are on account of regiments, *e. g.*, dry batta to men on holidays or absent with leave, punkah establishment for regimental hospitals, repairs of fire-engines, conservancy establishments, gomastah bills, &c., &c.; these claims are, under the present system, which assumes that only commissariat officers can pay for commissariat supplies, certified by the officer commanding the regiment, forwarded by him to the commissariat officer for examination, who transmits to the certifying officer an

in regard to payments for regimental services;

an order of payment, not on the paymaster of the regiment, but on the local treasury: the commissariat officer retains the voucher, and forwards it, with his periodical list of disbursements, to the commissariat examiner.

inconvenience of present arrangement; payment should be made by the regimental paymasters.

109. This arrangement entails unnecessary trouble both to the officer commanding the regiment and to the commissariat officer; the former, instead of being able to adjust the transaction through the intervention of the paymaster of the regiment, is compelled personally to negotiate the draft of the commissariat officer, and that officer, instead of limiting his duties to the examination and approval of the claim, has to pay the amount to a regiment very frequently at a considerable distance from his own station, to debit himself with the amount of the draft drawn, to include the sum in his list of disbursements, and to pass the transaction through his cash book; the simple course would be for all claims, appertaining to commissariat services in connection with regiments, to be certified by the officer commanding, to be by him forwarded to the commissariat officer, who should, if the claims be correct, allow the same, and authorise the regimental paymaster to pay the amount, and include it in his monthly pay list. We have compiled a new form of pay list (Appendix, No. 9), in which provision is duly made for this arrangement, an arrangement which will relieve all parties, particularly commissariat officers, of considerable labour.

Specimen forms should be prepared in Calcutta.

110. Specimen forms of claims applicable to the Bengal Presidency should be prepared in the Military Account Department, Calcutta. Under existing arrangements each commissariat officer appears to send up, in support of the charges in his account, such vouchers as he may deem sufficient; these are in manuscript, and cover an unnecessary amount of paper, one-half of the form being generally reserved for the "remarks by the executive commissariat officer," the "remarks" usually consisting of a transcript, on the right-hand side of the page, of the information contained on the left-hand side; the deductions or disallowances, if any, should be made from the amount at foot of the bills, and credit only given for the net amount paid.

The account current should be limited to cash transactions.

111. The cash transactions of commissariat officers should be of the most simple character; they should debit themselves with all cash received by them, whether in the nature of drafts upon the local treasuries, from regiments, or from private individuals for the purchase of stores. We urge this course, as we find that it is the practice to mix up store transactions with the cash records, and to credit in the account current fictitious amounts for the supply of stores to other Presidencies or departments, and to debit, per contra, the same amounts to the general account of the Government of India. The account current should be strictly limited to *cash* transactions; all others should be adjusted by the officer to whom the accounts are forwarded for examination, and all that he requires is the voucher showing the quantity and value of the stores issued, and the name of the party receiving them.

Expenditure is sub-divided, contrary to orders of Government;

112. We notice that, notwithstanding the order of Government to the contrary, the items of expenditure are classed in the account current under the heads of—

Arrear, former years - - { Settlement. / Payment.

Current.

this has been done by orders of the Accountant General.

It has been ruled that the amount to be charged as the expenditure of the year shall be the amount that may come in course of payment within the year, the above sub-division is therefore both unnecessary and inconvenient. We would suggest that orders be at once issued to stop this useless classification of charges, as we find that it pervades the books of the department; it is continued, so we are given to understand, by orders of the Accountant General, Military Department.

V.—*Examiner of Commissariat and Stud Accounts.*

Duties of commissariat examiner,

113. In the Bengal Presidency there are 28 officers of the Commissariat Department who are disbursers; each of these officers renders, every 10 days, to the examiner of the commissariat accounts a statement, accompanied by vouchers, of his payments: he also furnishes, at the expiration of each month, an account current of all receipts and payments; a copy of this account is also forwarded to the military accountant.

114. The

114. The examiner of commissariat accounts selects from the vouchers forwarded by the commissariat officers those appertaining to the Medical, Ordnance, Barrack, or Clothing Departments; these he forwards, with a statement showing the aggregate amount for each service, to the examiners of the accounts of the several departments. The commissariat examiner then credits, in his books or statements, the disbursing officer with the amount of the vouchers forwarded by him to the examiners of the other departments. The aggregate amount is included under a general head of "Charges on account of other Military Departments;" any retrenchments that are made in connection with these vouchers are communicated to the commissariat examiner, who embodies the observations of the other examiners with his own, and transmits them to the commissariat officer.

who forwards the vouchers for medical and other services to the departments concerned.

115. After the vouchers for commissariat services have been duly examined, they are classified under heads of service, and a monthly statement, showing the sum expended under each budget head and sub-head, is compiled. This statement is divided into three sections, and shows the amount applicable to each station on account of "commissariat services," "settlement of arrears 1861–62 and former years," and "payment of arrears 1861-62 and former years." A copy of this return, which is exceedingly elaborate, is forwarded to the military accountant.

Monthly compilation statement is prepared;

116. In addition, an annual account is made up, compiled from the monthly returns, and a copy furnished to the military accountant.

as also an annual statement.

117. A question has been referred to us on the subject of relieving the examiner of commissariat accounts of work stated to be properly belonging to the Military Accountant's Office; a further question is raised as to the necessity of the accounts current of executive commissariat officers being submitted to the commissariat examiner, and whether that officer could not obtain details required by him in some other manner than through the medium of the account current.

Controversy with military accountant.

118. On the subject raised in this reference, we have before us the printed Report of the Military Accountant to the Controller of Military Accounts, No. 75, dated 30th May 1864, and the Appendices thereto, containing the remarks of the commissariat examiner on the report in question, and the military accountant's replies.

Reference to printed reports.

119. The original question was simply this: shall the debtor side of the commissariat officer's monthly account current, at least so far as the amount received by him for income tax, fines, sale of stores, &c, be examined by the military accountant, or by the commissariat examiner?

Which department shall examine commissariat receipts;

120. The military accountant urges that the examination of the debtor side of the account current should rest with him, and that he also should alone criticise the "inefficient" balance statement; on the other hand, the examiner of commissariat accounts contends that many of the items of receipt, particularly in regard to the sale of rum, malt liquor, and other stores, are so blended with the *store* accounts of those articles, that the examination can only be conducted by him, unless he furnishes the military accountant with copies or certificates from his store accounts, an arrangement which would lead to no practical results, and only cause unnecessary expense; this the military accountant admits; for, while urging for the transfer of this work from the commissariat examiner, he states that it will not be practicable for him to undertake the duty in question without the aid of "at least" two assistants, possessing a good knowledge of accounts "and of the commissariat system," on salaries say of 150 rupees and 100 rupees per mensem; this evidently means that the clerks who have hitherto performed the work in the Commissariat Examiner's Office should be transferred, at increased rates of pay, to that of the military accountant. We see no object in this, and we quite concur in the view expressed by the commissariat examiner, that the duty of checking the debit side of the account current (excepting that portion relating to the advances from the local treasuries) should be entrusted entirely to that officer.

the military accountant contends that it is his duty.

121. The military accountant is, to use his own terms, "the book-keeper of the Government," and as such, his duties should, in our opinion, be limited to recording the results of the accounts of disbursing officers, after those results have

The military accountant should not undertake the duties of examiner.

have been ascertained by the examiners. We shall, in due course, treat upon the duties of the military accountant; very detailed information relating to this controversy will be found in the 46 closely printed pages (foolscap) of the report above alluded to.

Further questions raised by military accountant.

122. The military accountant has, however, in this report raised three important questions bearing on the duties of the commissariat examiner, which we will here allude to:—

1st. Whether the commissariat examiner should keep a money value account of all commissariat stock?

2d. Whether the total amount should be passed through the books kept by the military accountant? and,

3d. He deprecates the system of "intermingling cash and store transactions" in the cash accounts current of the executive commissariat officers.

Commissariat store accounts show quantities only:

123. Hitherto the commissariat store accounts have been limited to showing the receipt and issues in quantities only; the principal articles kept in store are malt liquor, wine, spirits, and tea; other articles are also retained, but in very limited quantities. The system pursued in regard to the supply of rations to the troops prevents the necessity of keeping up any stock, tea and coffee excepted, of the ingredients forming the daily ration.

the Military Finance Department wanted cash statements also;

124. The Military Finance Department, in letter No. 7441, of the 21st March 1862, to the Commissariat Examiner, stated that "what is wanted is simply this:—The Commissariat Department spends a sum of money for the purchase of stock, and when the vouchers for the purchase are submitted, the Commissariat Department is allowed to take credit for the cash disbursed. But as the cash is only expended as *cash*, its equivalent existing in the shape of stock, the debit removed by the production of the vouchers should be replaced by a debit against the department for the value of the stock purchased, and which debit should be relieved on the production of monthly statements of the value of stock expended under the several major and minor heads."

but limited its request to annual cash statement.

125. The Military Finance Department, on the representation of the commissariat examiner, seeing the impracticability of the scheme laid down, has been satisfied with a statement at the end of each year, showing the value of all stock balances. The military accountant could not, it is assumed, have been aware of this return, for he states, in para. 28 of his report above alluded to, that "in the commissariat there is no annual stock account prepared." What the military accountant now wants is, that this statement of stock balances should be discontinued, and in lieu thereof, "the commissariat examiner should prepare an annual stock account for adjustment in the military books, which should exhibit the whole of the stock transactions of the Commissariat Department, whether connected with the purchase or issue of stores for Army purposes, with the receipt of stores from, and the issue of stores to, other departments, or with the purchase or issue of stores to other Governments." This, in our opinion, is quite unnecessary; there is no practical utility in imposing this extra labour on the commissariat examiner or on the executive officers of the Commissariat Department, for undoubtedly, were this system introduced, it would, as observed by the military accountant himself, "be no light work to perform." The cash expenditure for commissariat services is very carefully examined before credit is given to the disbursing officer, and no claim for the purchase of stores is finally passed unless the examining officer satisfies himself that the stores are actually brought into the stock account of the officer concerned; this is all that is done in England in the examination of the accounts for commissariat services, and more is not required.

The military accountant now urges the necessity of a money value account:

which is unnecessary.

Complication in the books has been caused by commingling cash and store transactions.

126. The second recommendation of the military accountant is, "that the money value of the store transactions should be recorded and adjusted in hi books;" he deprecates the prevailing system, so far as commissariat accounts are concerned, "of the intermingling of cash and store transactions;" in this, as before observed, we quite concur, but we are firmly of opinion that much complication and embarrassment of accounts has been involved by the commingling, in the general books of the Military Department, the cash and store transactions

transactions of the several separate establishments; and we shall, in this report, suggest the discontinuance of a practice fraught with so many objections from every point of view.

Store transactions should be excluded from accounts current.

127. The third point, viz., "the introduction in the accounts current of executive officers of the commissariat establishment of fictitious entries on the debit and credit sides of the account representing the money value of stores furnished to other Governments," is one to which we have already alluded to in para. 111. We entirely concur with the views expressed by the military accountant; the transaction should be entirely adjusted on the store accounts, and should not in any way be included in the cash accounts of the commissariat officers.

The vouchers to to the cash account might be much simplified.

128. The vouchers in support of the several charges included in the cash account should not be needlessly elaborated. We have had before us the accounts rendered by the commissariat officer in charge of the Presidency range, and those relating to the Umballa range; in both of these accounts we find many forms that might be much simplified, and by which much saving of time might be effected in their compilation and examination; we would instance the form of ration certificate, in which much detail is given that cannot be of the least use to the commissariat officer, and which involves additional work in the examiner's office; it appears to us that all that is required is a certificate, based upon the regimental records, of the number of men that have been rationed during the month: we submit such a form as would, in our opinion, suffice. Appendix No. 6.

Examiners should submit revised forms when necessary;

129. The examiners of accounts should be responsible for the curtailment of all unnecessary work in the disbursers' offices; the examiners have before them in full detail the vouchers and documents upon which payments are made; should these vouchers be unnecessarily diffuse, the attention of the disburser should be directed to the fact, and a revised form should be submitted by the examiners for the consideration of the attorney general. We venture this suggestion as we are satisfied that if the accounts be rendered, supported by vouchers based upon a clear and business-like arrangement, much time will be saved to all parties concerned. We observe in one of the store accounts that has come under our observation, that the transactions of one month are represented, it would appear from the account, by 99 issue vouchers, but on an investigation of the account in question we found that no less than 67 of these separate vouchers were for issues amounting in the aggregate to 33 gallons 35 drams of porter; each of the 67 vouchers was in manuscript, and each of them was signed by a staff-surgeon major; the examiner has not not made any observation on this useless expenditure of time and stationery; the commissariat officer is therefore continuing, and will continue, the objectionable practice until his attention be drawn to the circumstance.

and the number of vouchers should be reduced.

Many of the vouchers are transmitted to other departments.

130. The accounts rendered by the range officers are by no means voluminous or complicated; it is true that the amount they disburse is considerable, and the vouchers furnished by them numerous: this, however, is no criterion of the amount of work involved, as in many instances single payments are supported by numerous sub-vouchers; and in each month's accounts there are ration statements, requisitions for transport, railway warrants, &c., each of which is considered as a separate voucher. The amount of work falling within the sphere of the commissariat examiner is moreover by no means so extensive as would at first sight appear, for out of 9,501 vouchers for the month of March, no less than 4,960 are passed on to the Medical, Ordnance, or Barrack Departments: the commissariat examiner certainly examines these vouchers before passing them to the other departments, but they form no element in his detailed compilation statement.

Stud accounts.

131. The examination and compilation of the stud accounts are entrusted to the commissariat examiner; he receives monthly accounts from each of eight officers in charge of depôts; the examination of these accounts should not occupy much time, and their compilation is of the most simple character.

Number of clerks employed.

132. It would appear, therefore, that the accounts of 36 officers are examined in this department: it will be found on reference to Appendix No. 2, that this duty occupies no less than two officers and 81 clerks, a great proportion of whom

are engaged upon the compilation of statements, the preparation of returns of averages, and other duties of an extraneous nature not directly concerned with the examination of the accounts.

VI.—*The Examiner of Medical Accounts.*

Duties of examiner of medical accounts.

133. The officer in charge of this department is a surgeon major; the office is in the same building as that of the commissariat examiner; indeed, the transactions of these two departments are so intimately connected with each other that it would be very inconvenient were the offices separated.

The examiner has no control over the supplies.

134. The medical examiner exercises no control over the amount expended on account of medical supplies; the contracts are made by commissariat officers, and all articles required in the various hospitals are supplied through their intervention: the medical examiner accepts, therefore, the result of the examination made by the commissariat examiner, and merely compiles the vouchers, under certain sub-heads, of the grant for medical services, and prepares and renders to the military accountant the following separate returns every month:—

Audited charges	Current.
Settlement arrears	1862–63.
Ditto - ditto	Prior years.
Payments	1862–63.
Ditto	Prior years.

Number of clerks.

135. The office of the medical examiner consists of 15 clerks: these he divides into the following separate sections:—

Medical supplies and charges;
Statistical, as regards expenditure;
Audit.

Office is divided into small sections.

136. The result of this minute subdivision of so small an office is a great and unnecessary increase of work, as the clerks in one section do not avail themselves of the information collated in either of the other sections.

Statistical returns.

137. Many of the returns prepared in the "statistical" section are based upon returns specially furnished by deputy inspector generals of ranges; *e. g.*, there is a monthly statement of the average consumption of stimulants: this statement is printed, and it shows the rate of consumption per cent. of spirits, wines, malt liquors, effervescing liquids, and lime-juice, doubtless a very useful and necessary return, but one certainly not required for account purposes: this return is prepared by the medical examiner from separate and special statements furnished to him monthly by the deputy inspectors general of circles; the very same information is given in the diet rolls furnished to the medical examiner; these, however, are not available for the "statistical" section of that officer's department, as these documents are furnished to, and required by, the "audit" section, notwithstanding that the clerks of the three sections are all working in the same room.

Register of stock articles issued is unnecessary.

138. There is also a register of stock articles issued in each circle: the issues are arranged under 15 heads, 10 of which are spirits and stimulants, already recorded in the fullest detail in the monthly average statement. The medical examiner states that he makes no use of the register, but merely keeps it for the information of the commissary general; that officer cannot, however, make much practical use of it, as the register is not posted beyond June 1863.

Annual return not required.

139. Again, an annual return is also prepared of the gross cost per 100 patients; one copy of this return is transmitted to the principal inspector general, and one to the controller: the controller admits that the copy furnished to him is not required, and that transmitted to the inspector general cannot be of much service, as the last rendered is for the year 1861-62.

Other useless returns.

140. In our investigation we discovered many other useless returns and statements which had been introduced by the medical examiner without the knowledge of the controller; that officer has ordered their discontinuance; they were quite useless, and, generally speaking, in arrear.

141. It

141. It may be here stated that the examiner himself admits that his professional knowledge does not in any way facilitate the control over the expenditure. A medical officer is not required to examine medical accounts.

VII.—*Examiner of Ordnance, Barrack, and Clothing Accounts.*

142. The officer intrusted with the examination of these accounts is one of many years' service: he is a lieutenant of the veteran corps; he audits not only the claims upon which cash payments are made, but examines also the store accounts rendered by these departments. As the duties of this officer are multifarious, and, as the course of action is, to a certain extent, different in each department, it may be as well if we pass our observations on each separately. Examiner of Ordnance accounts.

Ordnance Department.

143. All cash payments for supplies furnished locally are made by the commissariat officers, and the amount disbursed is included in their accounts rendered to the commissariat examiner: this officer examines the vouchers appertaining to this service, both as to their arithmetical calculations and the correctness of rates; he then abstracts from the monthly accounts all vouchers relating to the Ordnance Department, prepares a list thereof, and forwards it to the office of ordnance examiner: here the vouchers undergo another examination, *ab initio*, even to the computations; the quantities of the various articles paid for are then traced into the day-books of the various officers. Detail of Duties.

144. The ordnance examiner has no check over the rates charged; and he admits, on the audit of the commissariat examiner, all claims for transport, boat-hire, and services of a like description. Has no check over the rates.

145. The vouchers for all cash payments are, after their re-examination, compiled into a statement for the information of the military accountant: the statement is furnished to that officer monthly, and the ordnance examiner records the amount expended under the various sub-heads of the grant for ordnance services in his books: the statements show the amount applicable for prior years under the same subdivisions as the expenditure for commissariat service. Monthly compilation statement.

146. Many of the claims for ordnance service are, before payment, sent to the examiner for "pre-audit": the claims which are admissible are "enfaced" in the usual manner, and the examiner signs the documents as the authority to the circle paymasters to pay the amount: these claims consist in a great measure of bills for local purchases required for the arsenals, magazines, &c., and for the repair of arms, accoutrements, and harness, browning arms, transport charges, compensations for losses, &c.: none of these claims, although in many instances appertaining to regimental services, are ordered to be paid through the regimental paymasters. Certain claims are pre-audited.

147. The ordnance examiner receives from each officer in charge of military store establishments a monthly account of their receipts and issues; there are— Number of store establishments.

3 Arsenals,	14 Forts,
5 Magazines,	6 Manufacturing Establishments.
6 Depôts,	

The general principle of these accounts is, that a certified copy of the day-book should be rendered from each officer in charge of stores: this book should contain a complete record of all the receipts and issues which take place daily in the several establishments; the copies of the day-books are supported by the original vouchers, whether for receipts or issues, and are forwarded monthly. Copies of day-books.

148. The entries in the day-books show quantities only: the ordnance examiner inserts the rate and value of stores issued and received; issues and receipts between magazines excepted, the money value of all stores issued is placed to the debit of the party receiving them; a ledger account is opened with every officer commanding a regiment of cavalry or infantry, or a battery of artillery. Ledger accounts with regimental officers.

149. After the termination of each year, the officers in charge of the stores in the arsenals, magazines, forts, and manufacturing establishments furnish to the ordnance Copy of store ledger.

ordance examiner a copy of their store ledger: this is at many stations, particularly at the arsenals of Fort William and Ferozepore, a document of most capacious extent, occupying at the latter station alone no less than ten bulky sections of imperial size paper: every item in the ledger is examined with the entries in the day-book, and the total quantity of each description of article in store at the end of the year is abstracted into a general return, the rate is inserted, and the value ascertained.

General indent.—Repairs ef stores.

150. Officers in charge of arsenals, &c., also furnish, at the end of each month, a general indent of articles issued for, and labour expended in, making and repairing stores. This return is of a very voluminous nature; it shows the value of every item of material that has been used in each repair, however trifling, and the wages of every man employed thereon. So minutely is the return compiled that the total cost of the repair of one article, amounting to 7 annas only, involved no less than 11 separate calculations; the total value of one of the ingredients used in this repair was one-sixteenth of a pie.

General indent for materials and labour is not required.

151. The total quantity of articles consumed during the month is worked up into a general statement, and credit is taken on the ledger accordingly; in like manner a general statement of wages is prepared, showing the class of work upon which the workpeople have been employed; these returns are not examined with the detailed statements of work executed, so that for all practical purposes these documents are not required by the ordnance examiner.

A new system will be proposed.

152. In making our recommendations in regard to the examination of the store accounts, we will suggest a course by which this great and unnecessary detail may be avoided.

Half-yearly returns from regiments.

153. In regard to the store transactions with regiments and batteries, the officers commanding furnish half-yearly returns of all articles in charge; the returns for the half-year ending 30th April are brought together in abstracts, in the same manner as is done with the stores in charge of ordnance officers, and the total value is arrived at.

Stores in charge of civil officers.

154. Civil officers, to the number of about 250, who are in possession of ordnance stores also render accounts to the ordnance examiner; each of these officers furnishes a half-yearly account of the stores in his charge; these statements show:—

Description of Store.	Stock, 1st May or 1st November.	Receipts.	Issues returned into Store or Sold.	Expenditure.	Balance.

They are valued every half-year.

155. To each statement, as rendered by the civil officer, the ordnance examiner adds the rate and value; this valuation is made not only at the end of the year, but intermediately: a ledger account, showing the money value of all stores, is kept with each officer, who is debited with the value of the issues to him, and credited with his returns or expenditure; the balance on the ledger account should agree with the balance shown by the half-yearly statement rendered by the officer in charge of the stores; these statements are then brought together in a general abstract in the same manner as are those for the other classes of store account.

Cash recoveries for stores sold.
*Public works.
Mint.
Telegraph.
Roorkee workshops.
Stationery.

156. It will be unnecessary to describe in detail the other operations in regard to adjustment of stores to other Governments* which, being departments of expenditure, do not render store accounts to the ordnance examiner; there is, however, a very large class of business conducted under what is called cash recoveries, that is, for stores issued to officers for private use, or to replace those for which a fixed contract allowance is granted.

157. Before

157. Before alluding to the general summary of the ordnance transactions, we will offer a few observations on the account of the manufacturing establishments under this department: these consist of— Manufacturing establishments.

1. Gun Foundry at Cossipore.
2. Gunpowder Agency at Ishapore.
3. Timber Agency at Calcutta.
4. Manufacturing Depôt at Dum-Dum.
5. Mathematical Instrument Department.
6. Gun Carriage Agency at Futtehghur.

158. The principle upon which these accounts are prepared and examined will be found fully described in a letter addressed to the controller, military accounts, by the ordnance examiner, dated 25th January 1864, No. 6,218 (Appendix, No. 3). Principle upon which these accounts are kept.

In regard to the accounts of the Gun foundry at Cossipore, we have already submitted to Government a separate Report, dated 17th August 1864. Gun foundry Cossipore.

159. The officers in charge of the manufacturing departments prefer claims, for the fixed establishments, on the paymaster of the circle in which the department is situated; they, however, render to the ordnance examiner a monthly account of the receipts and disbursements on account of the extra establishment and contingencies. In regard to the gun carriage agency at Futtehghur, although the officer in charge of that establishment is a direct accountant, he has received a very large amount from the circle paymaster on account of timber purchases, the whole of which amount is held in inefficient balance of the latter officer. Payments for fixed establishments. Gu carriage agency Futtehghur.

160. The ordnance examiner compiles, solely for the purposes of the military accountant, a very elaborate set of books, in which is included the entire transactions of the Ordnance Department for the year; the military accountant examines that portion of the returns showing the quantity of stores received from England, and then incorporates the results in the general books for military services. Annual books prepared by ordnance examiner

161. These very voluminous accounts for the year 1862-63 were completed on the 23d August last, just four months after the termination of the year; the military accountant has only just recorded the accounts rendered to him for the year 1861-62. Completed for 1862-63.

162. The balance sheet is worked out by the examiner of ordnance accounts to the fractional parts of a pie, and it has the appearance of being a very satisfactory document. We were astonished to find that transactions so numerous as those that flow through the Ordnance Department, and, in many cases, so involved, could, in so short a period, be balanced with such nicety; this led us to a rather minute investigation into the accounts, and we were not long in discovering that, as such, they are perfectly valueless, and are really not what they profess to be. We found, on analysing the item of 1,20,02,826 rupees on the credit side of the balance sheet of the year 1862-63, that it is not, as it should be, the value of the "stock remaining with the army," but only the *estimated* value thereof, arrived at by taking the *actual* value of the stores in charge of three or four regiments of cavalry, or infantry, and three or four batteries of artillery, ascertaining the average per regiment or battery, and multiplying the result by the number of regiments and batteries in the whole Presidency. This item at once destroys the integrity of the account, and it can only be balanced by introducing a compensating item, per contra, equivalent to the difference between the value of stores in charge of officers commanding regiments, &c., as per estimated statement, and the value, had the actual receipts and issues during the year been acted upon. The results shown by the books is the estimated expenditure only.

163. There is another item which produces much complication in these accounts, and which almost takes them out of the control of the ordnance examiner, viz., the introduction, by order of the military accountant, of large sums in adjustment of the accounts of former years, and transactions relating to other Presidencies, of which the ordnance examiner has no knowledge. To show the extent of these transactions, it may be stated, that the following amounts, which are merely the *balance* of the items introduced by direction Adjustment items are introduced by order of the military accountant.

of the military accountant, appear in the ordnance books for the years 1862-63 and 1861-62:—

	Rs.	*a.*	*p.*
1862-63:—"Difference between the Dr. and Cr. side of adjustment and of former years -	1,85,760	5	7
1861-62:—"Ditto - - ditto - - ditto - - -	3,96,409	14	-¼"

Barrack Accounts.

Barrack masters are not cash accountants.

164. The payments for barrack supplies and services are made by the commissariat officer in charge of ranges. Barrack masters are not cash accountants. The vouchers for cash purchases are examined with the day books of stores received, and the claim is not allowed until the stores are brought on the charge of the barrack master.

The examiner has no control over articles of consumption.

165. The ordnance examiner has only control over those articles of store, such as furniture; the items of consumption, such as charcoal, oil, &c., are not passed through the store accounts; a contractor makes the necessary supply to the several regiments; the claims are paid, after due examination, by the commissariat officer, are included in his lists of disbursements, and are forwarded to the ordnance examiner by the examiner of commissariat accounts. The former officer compiles the expenditure under 10 sub-heads of account, and furnishes a monthly statement thereof to the military accountant.

Not necessary to insert issues of consumable articles in day book.

166. The barrack masters' day books show not only the quantities of new furniture, &c., issued, but also the issues of consumable articles. This is quite unnecessary, as the articles are not to the debit of the barrack master, and the ordnance examiner has no control over them.

Copies of cash vouchers are not required.

167. The commissariat officers furnish barrack masters with advances of cash, to be repaid within the month, for payments on account of transport, coolie hire, &c. At the end of the month the barrack master prepares a voucher showing the amount he has disbursed; this voucher finds its way, through the commissariat examiner, to the ordnance examiner, who is, moreover, furnished with a duplicate of these vouchers by the barrack masters in their monthly accounts; these are not required and should be discontinued.

The transactions are abstracted by the examiner.

168. The day books furnished by the barrack masters are posted by the ordnance examiner into an abstract, showing the receipts and issues month by month during the year; the balance is then struck, and the quantity of each description of article is compared with the quantity shown on a general annual return furnished by each barrack master. These returns, if correct, are further abstracted into a general statement; and the total number of each article having been arrived at, the average price is included in the return, and the computations made at this rate. An annual account is prepared for the information of the military accountant; this account also includes the payments made by the Commissariat and Pay Departments during the year.

Accounts have to be rendered through the Quartermaster General's Department.

169. The accounts rendered by the barrack masters to the ordnance examiner have to be transmitted through the quartermaster general to that officer. This arrangement causes considerable delay in the examination of the accounts; *e. g.*, the accounts of the barrack master at Fort William for the month of April were completed and signed by the 2d May; they did not, however, reach the ordnance examiner until the 27th of that month, as they were not considered complete until the signature of the quartermaster general, or of one of the officers of his department, was attached to one or other of the documents. To obtain this, these purely formal accounts were transmitted to Simla, and in their transit from the Fort of Calcutta to Bankshall-street had to travel upwards of 2,000 miles.

Cash received for barrack damages, &c., should be adjusted in the accounts of the regimental paymasters.

170. A large sum is realised during the year by barrack masters for the repairs and damages to furniture, &c. The amount is paid by the paymaster or quartermaster of the regiment to the paymaster of the circle, who pays the sum into the local Treasury. Similar transactions are, when Her Majesty's regiments are serving in the United Kingdom and the Colonies, adjusted by the regimental paymaster, who is furnished with the necessary documents by the barrack master, who forwards to the War Office a duplicate or abstract thereof as a check upon the paymaster's accounts. The check adopted in this country does not appear to

be

be complete, as there is no evidence that the entire amount paid to the barrack master is given over to the circle paymaster.

Clothing Accounts.

171. The duty devolving upon the ordnance examiner in regard to the clothing accounts is as follows:— Detail of duties.

I.—Examination of claims for compensation for clothing not issued to regiments.
II.—Examination of claims for making up clothing at the regiments.
III.—Examination of the accounts of the clothing agent, Alipore.

172. Each British regiment furnishes an annual clothing account, showing the stock in hand and the number of garments, boots, &c. received and issued during the year. The articles to which the men are entitled, and which are not issued to them, are clearly shown on the same return; the total amount due for these articles is recorded against each man's name. When the aggregate sum is ascertained a separate bill is made out by the ordnance examiner in favour of the regiment; is enfaced in the usual manner and transmitted to the officer commanding: the amount is paid by the regimental paymaster and included in the pay list. Compensation for clothing.

173. Payment is made for making up clothing according to the approved tariff of rates for each description of garments; the number of garments made up is checked by the number for which materials have been issued from the clothing agency; a bill is prepared by the ordnance examiner in favour of the regiment, and it is paid by the paymaster. Making up clothing.

174. The accounts of the clothing agency, Alipore, consists of copies of the day books, which contain the receipts of materials from England, issues to the master tailor for conversion, and of made-up garments and materials to regiments; the issues to regiments pass through the accounts of an officer designated the "packing serjeant." Accounts of the clothing agency, Alipore.

175. The examination by the ordnance examiner consists in ascertaining from a set of printed returns, known as the "Pimlico Tables," the quantity of materials that should be consumed in the number of garments specified in the several regimental indents; the quantities are checked off in the store ledger, which is made up and forwarded by the agent every three months; the *original* ledger is transmitted to the ordnance examiner. Manufacturing accounts examined by the "Pimlico Tables."

176. The report of the ordnance examiner on the accounts for the year 1862-63 shows the results, so far as they can be ascertained, of the year's working; the statement, as explained by the examiner, is not so complete as he would wish, but as the great object of that officer has been to overtake the arrear in the audit of these accounts, he has not gone so fully into the results of the working of the Clothing Factory at Alipore as he purposes doing in regard to the accounts for the year 1863-64. Report of examiner for 1862-63.

177. The examination of the clothing accounts is now being pursued with great earnestness and intelligence by the ordnance examiner, who is rapidly bringing up these accounts to the latest period; but as we found that the day books had only been received to the month of April, we considered it advisable to ascertain, by personal inspection, the causes which led to the delay on the part of the clothing agent in rendering the accounts required. Arrear is being brought up.

178. The agent for clothing acts in two capacities, as agent and as superintendent; he has two offices, one on one side of the main road through Alipore, and the other on the opposite side; the two offices are quite distinct from each other; that which carries out the duties of the agent, in his capacity of superintendent, considering itself the controlling power, looks with distrust upon everything that is done in the way of accounts on the other side of the way, where the working branch of the establishment is conducted; the result of this feeling is, that whilst only one set of accounts for working the entire Clothing Department is required, two sets are now in operation: there are two store ledgers, two cash books, &c., and a great and unnecessary increase to the work. The agent has two offices, and has two sets of books.

The offices should be amalgamated.

179. The present arrangements involve a great deal of extra copying of indents and other documents, the whole of which might be obviated were a complete amalgamation made of the two offices.

The storekeeper should keep the store ledger.

180. The storekeeper's ledger should be kept by the storekeeper himself, and the copy that is made in the Superintendent's Office from the storekeeper's day book should be discontinued.

Re-arrangement of ledger is desirable.

181. Materials for clothing are almost entirely received from England; the number of separate receipts are but few during each quarter; it is unnecessary, therefore, to devote the Dr. or left hand side of the ledger solely for receipts; one-third of the page might be so arranged that the receipts might be recorded thereon, and the remaining two-thirds would be sufficient, in most cases, for the issues; this would obviate the necessity of opening the numerous headings on both sides of the ledger.

System of issue now pursued is objectionable.

182. The system now pursued, in regard to the issue of materials to be made up into garments, involves a great deal of unnecessary office work, and it leads also to a waste of material; the practice is for the master tailor to indent on the storekeeper for the articles required for completing each requisition, sometimes for a single garment; this causes a large accumulation of remnants, and gives to all parties concerned additional work; this might be obviated, and the entire economy of the clothing factory altered, were some such arrangement as the following carried out:—

Suggestions for improved working of the establishment.

I.—The operations of the factory should be limited to making garments of the ordinary sizes; all extra sizes, large or small, should be made at the regiment from the materials to be furnished from Alipore.

II.—The indents from the regiments should show how many of each of the several sizes, from No. 1 to No. 6, that would be required, and the size roll should show the measurements of the abnormal sizes only.

III.—The agent should, at the commencement of each month, direct the master tailor to make up, during the month, such number of each size of the several garments as he, the agent, might deem requisite.

IV.—The master tailor would obtain from the storekeeper the necessary quantity of material, either in one issue, or day by day, as required.

V.—In regard to tunics for infantry of the line, they should be made up without cuffs, collars, shoulder straps, and buttons. When the tunics have been duly examined and passed they should be packed in bales of convenient bulk for transit: the number of garments and the size should be distinctly marked thereon.

VI.—Cuffs, collars, and shoulder straps should be made ready for delivery with the tunics.

VII.—The stock of regimental buttons should be handed over to the quartermaster of the regiment, who should include in the annual indent of clothing the necessary quantity required for the year.

VIII.—Trowsers for British troops, and clothing for native troops, should, as far as possible, be made up in sizes.

IX.—By amalgamating the Packing Department with that of the storekeeper a great saving of labour would be effected.

X.—One cash book for the entire department is quite sufficient.

Inefficient balance.

183. The inefficient balance amounted, on 31st May last, to 1,00,712 rupees; every item composing this large balance should be at once carefully investigated and cleared up; there is one item for *three pie* which has been brought forward, month by month, since April 1861; and many items for the pay of establishment beyond the sanctioned amount which have been disallowed still remains unsettled and included in this balance.

A reliable statement as to the cost of manufacture should be obtained.

184. It is very desirable that this department should be conducted with every regard to economy, as, from the results of the working for the year 1862-63, it would appear that the cost of each garment is considerably in excess of the price at

at which they might have been obtained from England: the records of the year may, however, be open to some doubt, so that we hesitate to base any argument upon them. We would, however, urge that the accounts be brought up to the latest date; that the two establishments be amalgamated; that all superfluous work be abolished, and that the mode of working be altered; further, that the particular attention of the examiner of clothing accounts be directed to the accounts of the present financial year, so that on its completion the Government may have a reliable statement of the actual cost of each garment manufactured at the Agency.

Redundant stock should be disposed of.

185. The balance of stock in the clothing factory is of considerable value, and contains many items, so we were informed, of obsolete pattern; these should be at once removed from store, and either sold in this country or returned to England for that purpose.

Inconvenience in regard to clothing accounts of Indian financial year commencing on 1st May.

186. We would here allude to an inconvenience that arises from the financial year in this country being different to that in England; the former commences on the 1st May; the latter on the 1st April: the clothing for British regiments serving in India is due on the latter date, and all compensations for clothing are also due on that date; it is in consequence a matter of considerable doubt as to the amount that will be paid in the nature of compensation during the month of April, and an uncertain element is thus introduced into both estimates and accounts.

VIII.—*Military Accountant.*

Duties of military accountant.

187. Having detailed the duties of the disbursing and examining officers, we now come to the office in which the result of the accounts are recorded; how this is accomplished will be seen from the following remarks:—

Returns prepared by him.

188. A reference to paras. 9 and 29 will show what returns have to be prepared and rendered on account of military receipts and expenditure; the whole of these are prepared by the Military Accountant and transmitted by him to the controller: it may be as well here to recapitulate the various statements and returns that have to be compiled either for the Military Accountant General or for the Financial Department.

I.—Monthly Statement of Receipts and Unaudited Disbursements	For the Accountant General and the Financial Department.
II.—Quarterly - ditto - ditto	ditto.
III.—Annual - ditto - ditto	ditto.
IV.—Monthly Statement of audited, passed, and classified Expenditure	Accountant General.
V.—Monthly Statement of Increase and Decrease of Outstanding Balance	ditto.
VI.—State of audit of Accounts in the several Examiners' Offices	ditto.
VII.—Annual Statement of Cash Balances in the hands of Disbursing Officers	Financial Department.
VIII.—Monthly Statement of Assessment, Collection, and Refund of Income Tax by Disbursing Officers of the Military Department	ditto.
IX.—Annual Statement of Quick and Dead Stock	Accountant General.
X.—Annual Report on Appropriation Audit	ditto.
XI.—Abstract of General Books	ditto.
XII.—Annual General Books, Journal and Ledger	Financial Department.

I.—*Monthly Statement of Receipts and Unaudited Disbursements.*

189. This return is compiled with the view of affording the Financial Department the earliest information in regard to military expenditure. Disbursing officers render, within three days after the termination of each month, an abstract of their receipts and payments; these abstracts are compiled by the military accountant into a general statement, which should be transmitted to the

Accountant General to the Government of India on or before the 20th of the month.

II.—*Quarterly Return of Receipts and Unaudited Disbursements.*

190. This being on a different form to the monthly statement above alluded to, and as it furnishes more detail than is given in that return, a separate compilation is made; those already prepared for the monthly statements are not utilized: the information for this return is obtained from the monthly statements of audited and classified expenditure furnished by the compiler of the Pay Department, and by the examiners of the other departments.

III.—*Annual Return of Receipts and Unaudited Disbursements.*

191. This includes both audited and unaudited expenditure. The compiler of pay accounts and the examiners of the other accounts furnish the military accountant with an annual statement of their disbursements; the items of debt, remittances, and other receipts and charges not appertaining to the Budget grants for military services are obtained from the accounts current of the disbursers.

IV.—*Monthly Statement of Audited, Passed, and Classified Expenditure.*

192. The compiler of pay accounts renders to the military accountant three separate returns, each month, of the expenditure on account of pay; in like manner the examiners of the Commissariat, Stud, Medical, Ordnance, Barrack, and Clothing Departments render three separate returns monthly for the expenditure, audited and passed, in their several sections: the three returns from each department relate to current and arrear expenditure; these statements are compiled in the greatest detail, furnishing particulars of the expenditure on items not particularised in the Budget Estimate, and showing the amount expended at each station; the military accountant, however, does not record these minute particulars, as all that he acts upon is the total amount of expenditure under each major and minor head of the Budget Estimate.

This monthly statement is prepared solely for the Accountant General, Military Department.

V.—*Monthly Statement of Increase and Decrease of Outstanding Balance;*

and

VI.—*State of Audit of Accounts in the several Examiners' Offices.*

193.—These are merely departmental statements.

VII. and VIII.—*Monthly Statement of Cash Balances and of Income Tax Assessed and Refunded.*

194. These statements are made up for the Financial Department.

IX.—*Annual Statement of Quick and Dead Stock.*

195. The last return prepared is for the year 1861-62, and was forwarded to the Accountant General to the Government of India in November 1863.

X.—*Annual Report on Appropriation Audit.*

196. This is a most voluminous statement; it is supposed to represent the actual audited expenditure on account of military services, and should, according to the instructions on this subject, be based entirely on adjusted charges after the closing of the annual books. This return is compiled solely for the use of the Accountant General, but it is of no practical use: in the first place, it is compiled before the annual or general books are commenced, the appropriation account for the year 1862–63 having been rendered to the Accountant General on the 19th July last, the books for 1861-62 having only just been closed, and those for 1862–63 not yet opened; moreover, the expenditure, as shown by the returns, differs very materially from the "actuals" for the same period, as given by the Accountant General in the printed Budget Estimate for the year 1864-65.

XI.—*Abstract*

XI.—*Abstract of General Books.*

197. In the recent orders issued regulating the duties of the several departments of military account, it is laid down that an abstract of the general books should be prepared for the Accountant General. We cannot understand to what use this return can be applied, as before an abstract of the books is prepared the books themselves must be closed; the books for 1861–62 have just been balanced, it is only for those accounts that an abstract can be prepared, and we consider this quite useless.

XII.—*Annual General Books, Journal and Ledger.*

198. These books, when completed, contain the final record of military expenditure for the year, and the state of each account opened with disbursing officers and others; in fact, these are the books proper: their use is much diminished by their being so much in arrear. The books for the year 1861–62 were commenced on the 12th June 1863, and were only completed at the commencement of this month (August 1864). The principle upon which the general military books are based is the adjustment of each personal account annually: for instance, the books for 1862–63 should be opened in the month of April 1863, and the entire transactions of each disbursing officer recorded in the journal, and thence posted to the ledger. No detail is kept of the expenditure, and it is not in any way subdivided either under the major or minor heads of the Budget Estimate: this, it would be imagined, would have so simplified the record, that the adjustment of the books, considering that there are only about 46 disbursing officers, would have been accomplished without any difficulty, and that in a few months after the closing of the year the books would have been balanced and closed also; this is not so: the books, as already stated, are in a very considerable arrear, and the journal is so overloaded with unnecessary detail that it fills no less than 1,429 pages, notwithstanding that the entire sum disbursed as military charges is recorded in one line for each disbursing officer.

The accounts are fallacious.

199. It thus appears that, although there are two annual accounts of expenditure, an abstract of the general books, and the general books themselves; there are no two that agree with each other, and, as before stated, the amount expended on any one year for military services is a matter of opinion and not one of fact.

"Advances repayable" and "deposit" accounts.

200. In the ledger for the year 1860–61, the last closed at the period of our detailed inspection of the office, we noticed two accounts that are deserving of particular attention, viz., "advances repayable" and "deposits."

201. The account of "advances repayable" exhibited, on 30th April 1861, a balance in favour of the Government of no less than 8,45,302 rupees, and this fact appears to have had the effect of beguiling the military accountant and his assistants into the belief that as the balance was, as it was termed, on the "right side," no investigation was necessary; had reference been made to the ledger account, it would have been found that this balance in favour of the Government was thus comprised, viz.:—

	Rs.
Total credit balance - - - - -	19,77,084
Total debit balance - - - - -	11,31,782
Net credit in favour of Government - - -	8,45,302

202. Of the large sum standing to the credit of Government no less than 16,04,673 rupees arises on the "deposit" account, upon which we shall touch hereafter.

Large amount due on account of advances repayable.

203. It will be seen above that no less than 11,31,782 rupees stands to the debit of "advances repayable;" in other words, upwards of 113,000*l.* has been advanced to, or is owing by, officers and others, and yet the military accountant appeared to be almost entirely ignorant of the fact, and when it was explained to him he

stated that the debts were outstanding before his time. The number of separate accounts, debit and credit, remaining outstanding on the "advances repayable" ledger is no less than about 1,400, most of which might with little trouble have been settled.

Origin of the account.

204. The "advances repayable" account was the pioneer of the "inefficient" balance account; the latter had its origin in the fact that the former became so unmanageable and overgrown that it was necessary to break new ground: the latter, in point of amount, although of only a few years' standing, already far outstrips the former, for whilst the balance due on the "advances repayable" accounts is 11,31,782 rupees, that on the "inefficient" balance already amounts to 20,85,799 rupees in Bengal alone. Although the general books for 1861–62 are balanced, the "advances repayable" account has not been commenced for that year.

Deposit account has not been balanced since 1850-51;

205. The state of the "deposit" account is still more unsatisfactory: no less than 16,04,673 rupees remained due, on 30th April 1861, to sundry officers, who have, for various causes, deposited money with circle or divisional paymasters: this account, like that previously noticed, has, on the plea that the balance is on the "right side," been almost entirely neglected: the deposit ledger has not been balanced since 1850–51, upwards of thirteen years; the consequence is, that there are large sums due to the estates of deceased officers that should have been long since closed, and many other transactions that a small amount of investigation would have cleared off: in several cases money has been deposited to meet retrenchments, which doubtless appear to the debit of the officer in the "advances repayable" ledger.

it should be thoroughly investigated.

206. We would here suggest that both these accounts should be at once fully and thoroughly investigated; and we would again draw attention to the fact, as alluded to in para. 117, that whilst the military accountant has been endeavouring to obtain the control of work not within his proper sphere, the legitimate duties of his office have not received that detailed investigation which their importance demanded.

Two copies of general books.

In regard to the general books, it appears that two copies are made; one for the Military Department, and the other for the Financial Department; the latter is forwarded to England.

Savings bank and other accounts.

207. Before closing our observations on the Military Accountant's Office, we owuld wish to draw attention to the following subjects, viz:—

I.—Regimental Savings Bank Accounts.

II.—Accounts of Remittances and Casualty Returns.

III.—Advances from local Treasuries.

I.—*Regimental Savings Bank Accounts.*

Savings bank accounts how kept.

208. There is a separate section of the Military Accountant's Department for auditing these accounts; the work is, however, only partially done by the officer in charge, whose duty is limited to recording, in an "abstract ledger," the amount deposited and withdrawn by each regiment every month: the details are furnished from two sources, the circle paymaster, who sends a certificate of the aggregate amount of the transactions of each regiment, and from regimental paymasters of cavalry and infantry, and of officers commanding batteries of artillery, showing the amount deposited or withdrawn each month, by each troop, company, or battery.

Special auditors of savings bank accounts.

209. At the end of the year each regiment or battery transmits to the military accountant the savings bank ledger and the necessary vouchers, as prescribed by War Office Regulations; these ledgers contain the account of every depositor, and record all the transactions of the year: three special auditors are appointed to examine these ledgers; the officers appointed do not belong to the Military Accountant's Office; they are, as a rule, selected from one or other of the public offices, and receive, when the accounts of the year are examined, an honorarium of 2,500 rupees. It is an understood rule that the work is, if undertaken by an officer in the service, done after office hours, and it is also ruled that

that each account is separately examined by two of the auditors: we consider that the system is objectionable on two grounds:— The system is objectionable.

I.—That the work does not strictly appertain to the military accountant, it being an integral part of the duty of the pay examiner.

II.—That unnecessary expense is incurred, as the present establishment, if re-organized with the view of examining the details of the account, would be quite sufficient to perform the duty.

II.—*Accounts of Remittances and Casualty Returns.*

210. The military accountant is furnished, by regimental paymasters or by officers commanding batteries of artillery, with rolls and lists monthly; these are supported by a certificate from the several circle paymasters to the effect that the amount has been duly passed to the credit of the public: the military accountant compiles these separate lists into a general return showing the aggregate amount received; this return is forwarded to the Home Government by the second mail in each month. The lists are forwarded with regularity, and this portion of the military accountant's duties seems to be satisfactorily performed. Remittance and casualty returns forwarded to England.

III.—*Advances from Local Treasuries.*

211. The course pursued in regard to supplying the disbursing officers with funds has already been described in para. 31. We would here wish to draw attention to the manner in which a settlement is effected in regard to these advances between the Military and Civil Departments. Adjustment of advances between civil and military departments

212. The adjustment of the advances from civil treasuries for military services is a duty that appertains to the military accountants; they alone have the information upon which the amount drawn by disbursing officers can be checked, and they alone can certify that the sums claimed by civil treasuries on account of military advances have been duly acknowledged by the officers to whom the advances have been made. should be effected by the military accountant.

213. Knowing the importance of a prompt settlement in regard to these transactions, we inquired very minutely into the course pursued in the office of the military accountant. We found it unsatisfactory in the extreme; the adjustment with the Deputy Auditor and Accountant General was considerably in arrear, and no adjustment had been effected in regard to the advances from the Bengal Treasuries since April 1862. It is considerably in arrear in Bengal;

214. It would appear, from papers referred to us, that this important part of the business of military accountant is in an equally unsatisfactory state in the Presidencies of Madras and Bombay: the papers to which we allude contained a report from the Deputy Auditor and Accountant General, Bombay, complaining that he had not received from the military accountant any statement of civil charges incurred in the Military Department, nor the reports of the result of the examination of the statements furnished in regard to military remittances. also in Madras and Bombay.

215. On the papers in question we suggested that the Deputy Auditor and Accountant Generals of the several Presidencies and Provinces should be called upon to report— Information called for from deputy auditor and accountant generals.

I.—The period to which the statement of advances from civil treasuries on account of military charges, has been rendered to the military accountant.

II.—The period to which the accounts between the two departments have been adjusted.

III.—The differences, if any, that exist between the record in the military books and that in the books of the Civil Department.

IV.—What steps have been taken to reconcile the differences.

216. The replies to these inquiries are worth a careful perusal, as they plainly indicate that the system adopted in the Military Department, at least in regard Replies received from these officers.

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to this important element, has entirely broken down: the answers may be thus tabulated :—

	I. The period to which the Statement of Advances from Civil Treasuries on account of Military charges has been rendered to the Military Accountant.	II. The period to which the Accounts between the two Departments have been adjusted.	III. The differences, if any, that exist between the record in the Military Books and that in the Books of the Civil Department.	IV. What steps have been taken to reconcile the differences.
Madras - -	February 1864 - -	Cannot be definitely stated. A statement of difference has been completed to 30 April 1859.	Differences on 30 April 1859 amount to 4,43,580 rupees; some of the items relate to periods so far back as 1801.	The adjustment between the two Departments was temporarily deferred, as the office was "short handed;" since Order, 10 March 1864, active measures have been taken, and the examination of accounts for 1858-59 has been completed.
Bombay - -	1st December 1863, and those to April 1864 nearly ready (on 18 June 1864.)	Partially adjusted to 1859-60.	The unadjusted differences at the close of 1859-60 amount to 17,16,068 rupees.	References have been made to the collectors and military accountant.
Punjab - -	March 1864 - -	1858-59 has been adjusted; 1859-60 and 1860-61 will be adjusted in the course of four months from June 1864.	No specific statements of the differences between the two departments are received from the military accountant; all references on this subject are either "pending" or are finally disposed of.	The answer given to question III. is stated to be in answer to question IV. also.
Central Provinces	March 1864 - -	As no objection has been taken by the Military Department to the statements rendered, assumes that the accounts are adjusted to March 1864.	No reference has been made by the Military Department to adjust differences; therefore assumes that there is none.	
Hyderabad - -	April 1864 - -	To March 1864, excepting May to October 1862 and February 1863; Madras to June 1863; Bombay, June 1862.	A long list of objections is given in the report.	Whenever differences exist, returns are forwarded to the military accountants.

Replies have not been received from the military accountants.

217. The military accountants' replies have either not been received, or, if received, they have not been forwarded to us.

The accountant general has requested the controllers to report.

218. The attention of the Accountant General of the Military Department has been also directed to this important question; his reply, forwarded to the Financial Department through the Military Department, merely states that he has called upon the controllers of the three Presidencies to report, and to suggest a course for the future.

IX.—*Controller.*

The controllers keep no accounts.

219. The duties of the controller have been described in para. 9; this officer keeps no accounts; the accounts and returns for which he is responsible are prepared in the office of the military accountant, from whence they are forwarded to the controller, who passes them to the Accountant General.

All questions on military finance are referred to them.

220. All questions connected with the pay or allowances of the army, claims for pensions, and in fact all matters connected with military finance, are referred to the controller.

X. *Accountant*

X.—*Accountant General.*

221. The only duties that we could discover that are now intrusted to the Accountant General are— Duties performed by the Accountant General.

I.—Consolidation of Budget Estimates.

II.—Abstracting monthly returns of receipts and expenditure.

III.—Passing on papers referred to him by the Military Department, to the other branches, for the information required.

IV.—Deciding doubtful questions referred to him by the controller: these are very few in number.

I.—*Consolidation of Budget Estimates.*

222. The Estimates for Military Services are forwarded to the Accountant General by the controller of each Presidency complete in every respect; how the Accountant General manipulates these statements has already been described in paras. 47 to 57. Budget Estimates.

II.—*Abstracting Monthly Returns of Receipts and Expenditure.*

223. The military accountant of each Presidency forwards, through the controller, to the Accountant General a monthly statement of the receipts and disbursements; the Accountant General merely posts these monthly statements in a register under the Budget heads. Abstract of expenditure.

III.—*Correspondence.*

224. This is exceedingly limited, and consists principally of explanations in regard to the alterations made by the Accountant General in the Budget Estimates, as rendered by the controllers and heads of departments, or in obtaining from other departments information to enable him to answer questions referred to him from the military secretariat. Limited correspondence.

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225. We have entered thus fully into the detail working of the several establishments forming the Military Account Department, with the view of showing the operose arrangements which at present exist both as regards the compilation of the Estimates and the record of the expenditure. Present system of accounts is operose,

226. It appears to us that both of these important duties are in an exceedingly unsatisfactory state; we find, in regard to the former, that the Financial Department complains, that since the introduction of the present system of account the information required for the annual Budget statement has not been furnished in proper time; and in regard to the latter, we observe that the general books for military services for the year 1861–62 have only just been closed; that in consequence of this arrear the value of these books is considerably diminished, and it has become necessary to anticipate the amount of the audited expenditure, under the several heads of service, by compiling numerous statistical statements, giving very unsatisfactory and incomplete information, and involving an enormous amount of unnecessary labour. both as regards Estimates and record of expenditure. The military books are in arrear.

227. This unsatisfactory state of the military accounts is traceable to two principal causes: Causes that have led to this:

I.—The dispersion, in various parts of Calcutta, of the several departments of military accounts. dispersion of offices;

II.—The custom of looking on each of such departments as a distinct office, and not in the true light of being each an elemental part of one great whole, a general office of account, whereof the Accountant General is the single head. separation of departments.

Locality of military account offices.

228. First.—The following is the list of the Military Account Departments in Calcutta, and the parts of the city where the offices are situated :—

Presidency Paymaster - - - -	3, Bankshall-street.
Examiner, Pay - - - - - -	3, Coilah Ghaut-street.
Compiler, Pay - - - - - -	3, Park-street.
Commissariat Examiner - - - -	Middleton-row.
Medical Examiner - - - - -	Middleton-row.
Ordnance Examiner - - - - -	Bankshall-street.
Military Accountant - - - - -	4, Coilah Ghaut-street.
Controller - - - - - -	3, Park-street.
Accountant General - - - - -	13, Chowringhee-road.

Inconvenient, and expensive,

229. Considering that the pay examiner, whose office is in Bankshall-street, has to send all the vouchers, pay-lists, and other documents connected with pay, to the compiler in Park-street, and that that officer has to furnish the military accountant, whose office is in Coilah Ghaut-street, with the results of these returns, it is no wonder that the cost of the establishments is excessive, and the correspondence involved by the separation of offices, so intimately connected with each other, is increased to a very great extent.

and leads to an increase of work.

230. Again, how necessary it is that the Accountant General should have immediately at his command the state of the expenditure of any item of a grant, or that he should be aware of the state of the account of any of the disbursing officers; and yet information of this description can only be obtained from the records of the Military Accountant, whose office is nearly two miles distant from that of the controller and from that of the Accountant General; the consequence is, that the military accountant, and also the other officers whose offices are at the other end of the city, have to furnish periodical returns and statements containing information, which, if the books were readily accessible, could be obtained at a moment's notice, and the returns would then become unnecessary.

A suite of offices for the Military Account Department should be erected.

231. We are aware that there would be very great difficulties in obtaining an office sufficiently commodious to accommodate all the establishments of the Military Account Department, but we think that the necessity is so great that some effort should be made with the view of bringing cognate offices into closer proximity with each other; we feel satisfied that were a suite of offices erected for the Accountant General's Department, under which we include all the separate establishments before alluded to, the saving that would be effected would far more than compensate for the outlay. In proof of this assertion, we may state that the office of the Accountant General of the War Office was, within the last few years, conducted in two separate establishments, only a few hundred yards distant from each other, but the inconvenience was so great that, at considerable expense, the accommodation at one of the offices was extended, and the two offices have been consolidated, so that now the entire business of the Account Department is conducted under the same roof. The anticipations in regard to the advantages of this arrangement have been more than realised; not only has a large saving been effected, but business has been much facilitated, and the accounts more speedily audited and recorded than when the examining branch was separated from the book-keeping section.

Advantages that have accrued in England by consolidating the offices.

The amount paid for rent in Calcutta is considerable:

232. We may observe that the amount paid for the rent of the military offices amounts to a very considerable sum; we would also draw attention to the fact that the present office of the military accountant is Government property; that the site is admirably adapted, both from its extent and central position, as that upon which a central office for the Military Departments might be erected.

site for new offices suggested.

The establishments should be consolidated.

233. Second.—The arrangements above alluded to, although of considerable importance, bear no comparison to the advantage of consolidating, under one responsible head, the separate and distinct establishments which collectively form the present Military Account Department.

The controller has only nominal control over some of the departments;

234. The present position of some of these establishments is very undefined, for although nominally under the jurisdiction of the controller, he in reality exercises but little, if any, direction over the functions of the medical examiner, the commissariat examiner, or he Presidency paymaster; and what is to us still

still more remarkable, the Accountant General does not in any way attempt to direct the course of action that should be followed in either the one or the other of these establishments; if he require information on any point, he addresses a formal letter to the controller, who, if he can furnish the information, makes a formal reply; it not unfrequently happens that the controller himself must obtain the information required by the Accountant General from one or other of the separate establishments; a remarkable instance of the delay that takes place in consequence of the present arrangement of the account offices came to our notice when we were pursuing our investigation of the accounts in the charge of the ordnance examiner. The Accountant General, on the 18th May, writes to the controller for certain information on some question respecting the valuation of stores received from England. On the 28th May the controller sends the Accountant General's letter to the military accountant for "early" report. That officer retains the letter until the 18th June, and then merely sends it with a covering letter to the examiner of ordnance accounts for "immediate" report and return. The ordnance examiner furnished the information required in a few minutes, but it would find its way back to the Accountant General through the military accountant and the controller. This is a fair specimen of the manner in which, in consequence of the separation of the offices, business is carried on, and will continue so long as the present arrangement exists. The delay would be obviated if all the separate departments of account were immediately under the directions of the Accountant General. A further inconvenience arises; viz., that the same returns are frequently called for, so we are informed, by the controller, by the military accountant, and even by the inspector general of ordnance.

delay arising from present system of separate offices;

The same returns are called for by separate officers.

235. We will refer once more to the General Order of the Right Honourable the Governor General (No. 197, 7th March 1864): it is there stated, with reference to the newly-formed office of Accountant General, that "this is the head office of the system of army accounts," and that, as before observed, the relation of this officer to the Military Department will be similar to that of the Accountant General to the War Office at home. We consider that the intentions of the Government when this appointment was made was to impose upon the Accountant General in India analogous duties and responsibilities to those intrusted to the Accountant General of the War Office: let us therefore consider what those duties are. With the view of there being no misunderstanding on this point, we have furnished in the Appendix (No. I.) a copy of the instructions issued to that officer; these instructions were compiled after a most minute and searching inquiry had been made into the Account Department of the War Office by two Committees, each composed of the most experienced officers of the Treasury.

Reference to the duties of the Accountant General, War Office.

Detail of duties is given in the Appendix.

236. It will be seen, on reference to these instructions, that the Accountant General of the War Office at home is responsible for the due performance of the following duties:

What they consist of.

I.—Compilation of Estimates.
II.—Control of Expenditure.
III.—Examination of Cash Accounts.
IV.—Record of Expenditure.
V.—Rendering an Annual Account of Receipts and Expenditure for Military Services.
VI.—Store Accounts.

237. The establishment placed at his disposal for carrying out these duties consist of—

Establishment for conducting them.

2	Assistant Accountant Generals,
195	Permanent, and
40	Temporary Clerks.
237	

238. The department is divided into sections, according to the nature of the business, one group of sections being under the immediate direction of one of the assistant accountant generals, and the other group of sections in the charge of the other. Although these several sections are each responsible for the particular

The department is divided into two sections, each under an assistant accountant general.

ticular class of business allotted to them, the senior clerks in charge cannot take the initiative in any matters of importance without the approval of the Accountant General or of the assistant accountant general in charge of the section; neither can the senior clerks sign any letters appertaining to the business under their immediate control: these are signed by the Accountant General himself, or by the one or the other of the two assistant accountant generals.

The duties of the Accountant General, War Office, at home, more onerous than those of the Accountant General in India.

239. In drawing a comparison between the duties to be performed by the Accountant General in this country and the Accountant General of the War Office, it must be remembered that the latter has not only the accounts from the regimental paymasters in every part of the world, but he has also the accounts appertaining to militia, yeomanry, volunteers, enrolled pensioners, and others; and he has very onerous duties connected with Her Majesty's British forces serving in India, such, for example, as the distribution of remittances and effects. He has also a large portion of his department engaged in the examination of the claims and accounts connected with the construction, repair, and maintenance of fortifications, barracks, and military buildings, a duty which in this country is entirely performed by the Public Works Department.

The English arrangement of the office should be followed.

240. It appears to us, therefore, that as the different offices of control, audit, and book-keeping can in England be directed by one officer, there is no reason why the same course should not be carried out in this country. It would be necessary, in the first place, to take from the officers now in independent charge of their several departments the power of independent action, and bring them together into one general establishment.

The duties of controller in India are analogous to those of Accountant General in England.

241. The question now arises, what is the establishment that is required for carrying on the important duties of the Military Account Department? To enable the Government to form an opinion on this subject, we would direct particular attention to para. 9, in which we have given in detail a description of the duties that now devolve upon the controller; by comparing those duties with those described in Appendix, No. 1, as devolving upon the Accountant General of the War Office, it will be seen that the functions of these two officers are almost identical; a reference to para. 221, in which we have described the responsibilities imposed upon the Accountant General in India, will show that they are entirely confined to passing his opinion on such abstract questions as may be referred to him by the Military Department, the information respecting the questions relating to the accounts or expenditure being obtained through the controller, and the consolidation of the Budget Estimates and monthly returns of expenditure rendered by the controllers of Bengal, Madras, and Bombay into general abstracts.

The controller in Bengal should be the accountant general.

242. So far therefore as the estimates and accounts are concerned, there does not appear to be any necessity that they should be subjected to any supervision beyond that of the controller, on whom, at the present time, the real responsibility rests; the duties now performed by Colonel Broome do not justify the appellation of Accountant General being given to that officer; the controller is, from the nature of his work, the actual accountant general; and the first point to be decided is, whether the various and important duties of the present controller should be transferred to the Accountant General, or whether the comparatively unimportant functions of the latter should be allocated to the controller, who would in that case be designated Accountant General; so far as our experience goes, we have come to the conclusion to recommend the latter course; the one or the other of these officers is not only redundant, but embarrassing, and we do not doubt that so long as the functions of these two officers remain unchanged, so long will the accounts of the Military Account Department be in arrear and confusion.

The present accountant general or the controller is unnecessary.

The establishment for the Bengal office.

243. The establishment, so far as Bengal is concerned, might for the present consist of—

Accountant General.
1 Deputy Accountant General.
1 Assistant Accountant General.
1 Principal book-keeper.
1 Examiner, pay and pensions.
1 Ditto - commissariat accounts.
1 Ditto - of store accounts.

244. It would be quite unnecessary to continue the appointments of controller, military accountant, examiner of medical accounts, or compiler; but there should be appointed an assistant book-keeper, and the assistants to the examiners should be retained; these officers would, in the absence of their principals, act as their *locum tenens*; such number of clerks should be appointed as on the working of the system of accounts that we shall propose might be found necessary.

Certain offices might be abolished; but the principal officers should have assistants.

245. When it shall have been ascertained what number of clerks are required for the performance of the duties that will devolve upon the Accountant General's Department, those now distributed throughout the several separate offices should be amalgamated into a general list; they should be divided into separate classes, promotion being made as vacancies occur throughout the department, and not in regard to the particular section of the office in which the casualty may have happened. It should also be understood that, although a certain number of clerks are appropriated to a particular section, they must be available for general service within the department, and they will be liable to be transferred from one section of the office to another, according as the exigencies of the service may require.

The clerks should be classified in a general list.

246. Having stated what, in our opinion, should be the establishment of the Military Account Department, we will now consider the manner in which the duties and responsibilities that should be imposed upon the Accountant General can be best carried out: we will arrange our observations under this head in the order observed at para. 236, with reference to the duties performed by the Accountant General of the War Office at home.

Duties that should devolve upon the Accountant General.

I. *Compilation of Estimates.*

247. We consider that judiciously arranged and carefully prepared estimates are the key to the success of any system of public accounts. The defects in the estimates are a continual source of difficulty to the proper record of the accounts, to the control of the expenditure or of the audit of the disbursements; on the other hand, the estimates being well arranged, and the items grouped together under major and minor heads of service, the accounts rendered by disbursers would be made conformably thereto, and the books of record arranged in like manner; the books of account being all brought together under the immediate control of a responsible book-keeper, and not scattered over branches of a department without connection or uniformity; the estimates, disbursements, audit, record, and final annual account, would form one consistent and unbroken chain.

Importance of carefully prepared estimates; and of the books being in charge of a responsible book-keeper.

248. The Budget Estimates are merely statements showing, at a certain given period of the year, the approximate amounts that will be required for carrying on the service of the ensuing year. Upon the aggregate amount of these estimates for the several services, the financial member of council arranges for the ways and means of the year; the expenditure of the year should therefore be checked against the Budget grants, and not with the "Revised" or "Regular" Estimates, which are prepared towards the end of the financial year, and are based upon at least six months of actual expenditure, and for the remaining portion of the year on the estimated charges. We see no practical utility in these statements, they keep all the departments of account in a continual state of distraction, for scarcely is one estimate finished than another has to be commenced; and at the very busiest period of the year, when the Budget Estimate for the ensuing year is being compiled, the "Regular" Estimate for the current year is under preparation. We would therefore suggest that the Estimates for Military Services be limited to those compiled for the Financial Member's Budget Statement.

The "Regular" and "Revised" Estimates should be discontinued.

249. The estimates should, in the Bengal Presidency, be compiled by the Accountant General, and the necessary documents and returns should be furnished to him by the heads of the several departments; in Madras and Bombay the estimates should be prepared, on forms furnished from Calcutta, by the controllers, who are the representatives of the Accountant General in those Presidencies.

The Budget Estimates should be compiled by the Accountant General in Bengal, and by the controllers in Madras and Bombay.

The Accountant General should compile a general estimate.

250. The estimates from Madras and Bombay would be forwarded to the Accountant General not later than the 31st January, and he would, after subjecting them to a careful revision, compile them into a general Budget Estimate for military services for all India; any alterations in the amount which he may consider it necessary to make, should not be shown on the face of the estimates, but should be explained to Government, together with his observations on the estimates generally, in a separate report.

A revised form of estimate is submitted for adoption.

251. We have prepared a revised form of estimate (Appendix No. 4), and we submit the same for the consideration of the Supreme Government; we may observe that this form has been prepared in conjunction with the present Accountant General and the controller, and that both these officers approve of the general arrangement and classification.

Principle upon which this has been framed.

252. The principle that has guided us in framing this estimate is the bringing together, under separate grants, analogous to the "votes" in the English Estimate, services of a cognate nature. We have made the grants as concise and intelligible as possible, and where we have considered detailed information necessary, we have furnished it in the appendices; these can be amplified to any extent without interferingwith the information contained under each grant, which should be as succinct as possible, for upon the simplicity of the grants depends the facility of recording the expenditure.

Arrangement of estimates.

253. We propose that the estimates for military services in each of the Presidencies should be divided into the following grants:—

Grant 1.—Army and Garrison Staff.

Grant 1.

254. Under this grant would be included the pay and all the expenses of the head-quarter, divisional, brigade, and station staff, depôts, sanataria, and bazar establishments.

Should becompiled by the Accountant General.

255. The whole of this grant should be compiled by the Accountant General; the only items upon which he would have to confer with the heads of the several departments would be those in regard to contingencies or travelling expenses; but even in respect to these, the expenditure during the past or current year is as near an approximation to the amount required as can be given by the officers at the head of the several establishments.

Grant 2.—Administrative Staff.

Grant 2.—The military secretariat is a military charge.

256. We consider that the pay and expenses of the military secretariat is a military charge, and, as such, should be removed from the Civil Estimates.

257. This grant will be entirely made up by the Accountant General. The officers of the Account Department should be separately shown, and the number of each class of clerks should be arranged for the Accountant General's Department, and not under each section thereof.

Grant 3.—Regimental Pay, Allowances, and Charges.

Grant 3. General statement, showing all pay and allowances.

258. We have brought together, as far as it is desirable to bring them into one statement, the entire charges in the nature of pay and personal allowances for the whole army, European and Native, and of the native followers attached thereto: at a glance will be seen the estimated numbers of each arm of the service, the total cost, and the aggregate estimated amount of allowances as compared with the sum granted in the previous year.

The expenditure should be recorded, as at present.

259. It is intended that the expenditure shall, as now, be recorded with the view of showing the total cost under each arm of the service, and not under the separate items composing the pay and allowances; provision will, however, be made in the pay lists for furnishing information on this point, should it at any time be required.

The Accountant General should have early information in regard to the force to be maintained.

260. This grant will be entirely made up by the Accountant General, who should be informed by the military authorities, during the month of November of each year, of the intentions of the Supreme Government in regard to the strength of the force to be maintained during the ensuing year. Should it be

in

in contemplation to augment or decrease the force, or to make any alteration in the establishments of the regiments or corps, the Accountant General should have the earliest information, and it would be his duty to inform the Commissary General and the Principal Inspector General of the Medical Department of the strength of the several arms of the service that it is intended to maintain. Upon the numbers to be borne must depend the amonnt to be provided for pay, allowances, and other charges.

The cost of the establishment of regiments, &c. is shown in the Appendices.

261. One of the principal features in this grant is the substantiating Appendices; in these will be found the approved establishment of each regiment of cavalry or infantry, European and Native, of the batteries of artillery, or of the various irregular corps; the total cost of the pay, allowances, and charges is succinctly shown, and the aggregate estimated cost of each arm of the service is given, the numbers, per establishment, is distinctly represented, and these numbers are carried to the body of the estimate, and are compared with the numbers approved for the previous year; thus is readily shown the augmentation or diminution both in number or cost of the several regiments or corps of the entire service. These Appendices, we apprehend, will be found exceedingly useful, not only to the officers commanding regiments, but also to the Military Departments, and will save many references to the Accountant General; further advantage is also obtained in thus ascertaining the normal cost of each regiment, battery, &c., as the additions to or reductions from the strength of the establishments can readily be arrived at.

Grant 4.—Commissariat Establishments, Supplies, and Services.

Grant 4. The Commissary General should prepare this estimate.

262. The necessary details in regard to this grant should be prepared by the Commissary General; in the event of the number of the several ranks of commissariat officers being the same as approved for the previous year, it would be unnecessary to furnish any details, the numbers and the aggregate amount of pay to be provided would be sufficient; in the case of any increase to or reduction of the numbers, or amount sanctioned in the previous year, full explanation should be afforded.

Cost of subordinate establishments.

263. The amount to be provided for the subordinate establishments should be shown under ranges, and a comparison should be made with the grant of the previous year, and explanations of any cause of increase should be given.

A form submitted for ascertaining cost of rations.

264. The sum required for the provisions of Europeans should be based upon the actual rates paid to the contractors for the rations to be supplied; the commissariat officer of each range or station should prepare a statement showing the probable strength to be maintained during the ensuing year, and he should carefully calculate the entire cost of one ration per man per annum. We submit, for universal adoption throughout India, a return of this nature, Appendix, No. 5, which will enable the Commissary General to see what is the relative comparative cost per ration at every principal military station in the empire.

The Commissary General should furnish necessary details.

265. In regard to the other items in this grant, the Commissary General should furnish whatever returns or statements the Accountant General may require; but they should, as far as possible, be limited to returns of a general nature, and should not descend into those minute particulars which have hitherto been furnished: the Commissary General would, of course, obtain from the officers under his orders such detail information as he may consider necessary, and that officer would, after revising and correcting these returns compile them into a general statement; it should be, however, distinctly understood that the Accountant General should be allowed access to all returns, books, orders, or other papers to which he may wish to make reference in the progress of his examination of the estimates; it would moreover be very desirable were the Accountant General to communicate personally with the Commissary General on any point requiring explanation.

The Accountant General may inspect books, &c., kept by the Commissary General.

Grant 5.—Stud and Remount Establishments.

Grant 5. The superintendent of studs should furnish a general estimate.

266. We propose that the deputy superintendents in charge of stud depôts should furnish their detailed estimates to the superintendent of studs, who should examine, revise, and correct them; he should also prepare a general

statement of the estimated expenses under each of the items particularised in the grant: it would not be necessary to give greater detail than is shown in the Budget Estimate; the general statement might be supported, if necessary. by the original estimates furnished by the deputy superintendents.

Grant 6.—Clothing Establishments, Supplies, and Services.

Grant 6. Should be prepared by clothing agent.

267. The estimate for this service should be prepared by the agent of clothing; it should be limited to the sum required for expenditure in this country; the return in regard to the quantity and estimated value of materials to be obtained from England will be dealt with by the Accountant General in the usual manner.

Grant 7.—Barrack Establishments, Supplies, and Services.

Grant 7. The quartermaster general should furnish the estimate for this service,

the details being supplied by the barrack master and commissariat officer.

Barrack bedding is included in the grant.

268. The Barrack Department is at present under the immediate directions of the Quartermaster General; upon that officer should, so long as the present arrangements exist, devolve the duty of preparing the estimate for this service. As all purchases for barrack stores and supplies are made by the commissariat officers, the estimates for these must be prepared by the barrack master and commissariat officer jointly, the one furnishing the list of articles required, and the other the estimated cost; these returns, when complete, should be transmitted to the Quartermaster General for examination, revision, and compilation. It will be observed that under this grant we have included the "Purchase of Barrack Bedding;" we are aware that this has always been considered as a commissariat supply, and that the issues are made by officers of that department; with this arrangement we do not wish to interfere; it appears to us that all expenses connected with the *logement* of the troops should be brought together under one grant; the present grant for the Barrack Department already includes the cost of charpoys and all articles of barrack furniture.

Grant 8.—Administration of Martial Law.

Grant 8. Should be prepared by the Accountant General.

269. This grant will be prepared by the Accountant General. We have considered it desirable to group together, under a separate grant, all the expenses connected with this service; hitherto the pay of the Judge Advocate General, the deputies, and other officers have been included under general staff.

Prison fund.

270. We have not made any provision for the subsistence of men in military prisons or cells; the system at present prevailing in the Indian army is to pay over to the "Prison Fund" all mulct pay, whether arising from men being in prison or under stoppage by sentence of court martial; the fixed and approved charges on account of each prisoner is deducted from the fund, and the balance is paid over to the paymaster, who either includes the sum in his pay list to the credit of Government, or hands it over to the circle paymaster, who pays it into the local treasury.

The gross amount of prison expenses should be provided in the Budget Estimate.

271. This is the only instance in which the entire transaction does not appear in the estimates and accounts. We admit that, so far as we can learn, the present system works well; but it may be for consideration whether, at some future period, the gross amount required for prison expenses should not be included under this grant, and the whole amount stopped from the men credited to Government; in the meantime we have introduced on the Budget Estimate a memorandum in explanation of the manner in which funds are obtained to meet the prison expenses.

Grant 9.—Medical Establishments, Services, and Supplies.

Grant 9. How to be prepared.

272. The grant for this service has hitherto, in Bengal, been made up by the examiner of medical accounts, an officer who is nominally under the directions of the controller. In Madras and Bombay the estimate for medical services is prepared and submitted by the principal Inspector General, who, at Madras, furnishes copies of all the details upon which his calculations have been based; this is unnecessary. We would propose that, so far as the supplies are concerned, the Principal Inspector General should obtain from the deputy inspectors general of circles the estimated cost of the diets, &c., in the several hospitals in their

their district; this information should be compiled into a tabular statement in the central medical office, and furnished to the Accountant General, who should, as in the case of the commissariat, have access to any statements or books that may be kept in the office of the Principal Inspector General.

273. If more convenient, there is no objection to the Inspector General of the British Medical Establishment furnishing the estimate for that service direct to the Accountant General.

The inspector general, British Establishment, may send separate estimate.

Grant 10.—Ordnance Establishments, Stores, and Camp Equipage.

274. The inspector general of ordnance is the head of this department; he should be responsible for the compilation of this grant. The estimates of the officers in charge of the manufacturing establishments should be referred to him, and he would make such alterations as he might consider necessary.

Grant 10. The inspector general of ordnance should furnish the estimate for this grant.

275. A list of such stores as it is intended to purchase during the year should be furnished to the Accountant General; it would be sufficient to show the gross number or quantity of each article of store that may be required for each Presidency, and not under stations. The returns now furnished, showing the probable issues from stock, should be discontinued.

A list of stores to be purchased should be furnished.
That for stock issues to be discontinued.

276. As in the case of the Commissariat and Medical Departments, the books and records of the inspector general of ordnance would, so far as they relate to the preparation of the estimates, be open to the inspection of the Accountant General.

Accountant General to have access to books, &c.

Grant 11.—Ecclesiastical.

277. This grant will be prepared by the Accountant General.

Grant 11.

Grant 12.—Educational.

278. The principal of the Lawrence Military Asylum will furnish the Accountant General with an estimate of the expenses of that establishment.
The Accountant General will complete the remaining portion of the grant.

Grant 12.

Grant 13.—Surveys, Topographical and Trigonometrical.

279. The necessary information for this grant will be furnished by the Surveyor General.

Grant 13.

280. We understand that the Government has under consideration the expediency of providing for this service in the Civil Estimates; we are of opinion that this course should be followed, particularly as the pay of the Surveyor General is already provided for as a civil charge.

This service should be provided on Civil Estimates.

Grant 14.—Sea Transport Charges.

281. This grant should be prepared by the Accountant General in communication with the Quartermaster General.

Grant 14.

Grant 15.—Miscellaneous.

282. The Accountant General would prepare this grant; he would obtain such information as he may require from the heads of departments.

Grant 15.

Grant 16.—Volunteer Corps.

283. The amount that will be included in this grant will at present be inconsiderable: it is not improbable that, in a few years, the grant may extend to a large amount: be this as it may, we have considered it desirable to show the expense separately, as it appertains neither to the European or Native army: we have treated it as an auxiliary force, and have therefore placed it after the grants for the regular army.

Grant 16. Expenses of volunteers provided for as auxiliary forces.

284. The Accountant General will compile this grant from the orders that he may from time to time receive from Government.

Grants 17 to 21.—Non-effective Services.

Grants 17 to 21. Should be compiled from the pension registers.

285. These will be compiled by the Accountant General, and, as far as possible, from the pension registers; it will not be necessary to furnish the names of each pensioner: if they be grouped together in classes it will be sufficient; neither will it be necessary to show the amount payable at each station.

Hyderabad Contingent.

Separate statement for Hyderabad contingent.

286. We have prepared a separate statement, showing the gross amounts included under the several grants on account of this service; this will facilitate the adjustment that may hereafter take place in regard to the cost of this contingent.

Receipts and Recoveries.

Gross receipts should be paid into the Treasury.

287. This statement will be prepared by the Accountant General, from information furnished to him by the several departments. We do not advise any deviation from the existing practice of paying all receipts into the general treasury, and of providing for the gross expenditure on account of the various services. Under all the circumstances, we consider that this is the soundest principle, and one less likely to lead to an embarrassment of accounts than if the plan pursued in the War Office Estimates at home in regard to deductions for commissariat supplies and hospital stoppages were followed, which is to deduct the estimated amount of the credits from the vote. The Accountant General expressed himself much in favour of the English system, and suggested, at least in regard to commissariat supplies, that the deduction should be made from the grant of the sum that will be recovered from the troops for malt liquor and spirits issued to them. He stated, that in regard to malt liquor, a contract is made for a certain number of hogsheads to be supplied at each Presidency, and that a fixed quantity is allowed to be issued to the men on payment of about half cost price; provision is made in the estimate for the entire cost, and the amount realised from the troops is repaid to the Treasury. As before observed, we incline to the Indian practice rather than to that observed in the English War Office Estimates; amongst other objections to the English practice there are two, which to our minds are conclusive: it may happen (and it frequently does happen) that the expected receipts are not forthcoming, within the period of the financial year, to meet the expenditure that has been incurred, thus rendering it necessary to obtain a special grant to meet the deficiency; or, it may happen, that credits may be realised beyond the amounts estimated, in which case, the head of the department would have at his control a sum beyond that sanctioned by the Government.

The English system should not be followed.

Deductions for Commissariat supplies should be paid at Treasury.

Objections to War Office system.

The receipts would be adjusted by book entries.

288. It must, however, be understood that we do not consider it necessary that each separate sum received for this, or any other service that has eventually to be credited to the Government, should be paid direct into the local treasuries. The books of the Accountant General will be arranged in a such a manner that a periodical adjustment, a mere paper transaction, say every three months, will be all that is necessary.

The net cost of the military services is shown on the Budget Estimate.

289. In order that it may be seen what is the gross and what is the net estimated cost of the army serving in India, we have, in the first abstract of the Military Budget Estimate of India, shown, Presidency by Presidency, the gross estimated expenditure, comparing that amount with the grants of the previous year; in the second abstract we have shown also under each Presidency the total gross estimate, the approximate amount of receipts and recoveries, and the net estimated expenditure. The detail of the items under which the credits will be realized will be found in the estimate for each Presidency.

The form proposed will obviate delays complained of.

290. If this form of estimate be approved, and prepared in the manner in which we have thus briefly sketched out, we have no hesitation in stating that the delay complained of by the Financial Department will be obviated, and the vast detail now prepared, as stated in paragraph 62, will be quite unnecessary.

The estimate does not cover unauthorised charges.

291. We would here state that, in imposing upon heads of departments more responsibility than they now possess in regard to their Budget Estimates, it must

must be distinctly understood that they should be prohibited from introducing any new appointments, not previously sanctioned, into their annual estimates. Any lists or documents furnished to the controllers should specify the authority under which the several officers and others introduced for the first time are employed. It should also be understood that the general approbation of any estimate is by no means to be taken as giving a sanction to any new appointment, or extra allowances that may be therein introduced, unless the same have previously been approved of by the proper authorities; nor is such general approval to authorise the payment in regard to stores or supplies of the exact prices specified therein, unless a contract or agreement has already been entered into.

Only approved items should be admitted into the Budget.

II. *Control of Expenditure.*

292. The control of military expenditure is vested in the controllers; it would, however, appear from the instructions issued to those officers since the appointment of the accountant general, that it is the intention of the Government to limit their functions; we quote the following passage from the instructions alluded to, dated 1st April 1864:—

The functions of the controller limited by recent orders.

Section II., Para. 8.—"All transactions affecting military expenditure are subject to the cognizance of the controllers of military accounts, in the Presidency concerned. It will also be the duty of the controllers to bring to the notice of the Military Department of the Government of India, account branch, every transaction affecting their special duties, and to furnish the officer in charge of that branch with the fullest information bearing thereon."

293. This simply transfers the responsibilities of the controller to the accountant general, who, in fact, becomes the controller general, and thus the duties of these two offices in Bengal become merged; this we assume was the ultimate intention of Government, guided doubtless by the perusal of the instructions to the accountant general of the War Office at home. That officer is enjoined to "exercise an effective general control over the expenditure for army services, taking care that the duties of the local controllers of expenditure are carefully and properly discharged." By "local controllers" is meant the senior commissariat officer at each station, who, in addition to his ordinary duties, is specially appointed "Controller of Army Expenditure."

The duties of the accountant general and the controller have by these orders been merged.

294. If, as we recommend, the office of controller in the Presidency of Bengal be merged into that of the accountant general, no inconvenience would be experienced. All letters should be addressed to the accountant general, and such as could be acted upon by the deputy or assistant accountant general should be at once referred to them. We shall, before we close this report, suggest a course by which this arrangement might be much facilitated. All questions requiring the directions of the accountant general would be sent to him in original, and he would record his orders on the documents submitted to him.

All letters should be addressed to the accountant general.

295. The question arises as to the extent of the control over the expenditure that should be exercised by the Military Account Department. The existing rules, as prescribed in articles I. to IV., section II. of the instructions, dated 1st April 1864, appear to be sufficiently explicit.

Control by the Military Account Department,

296. The next question is, whether any, and if any what, control should be exercised by the Financial Department over military expenditure. The accountant general should, we would propose, have the power of authorising under existing rules the payment of all military allowances; and he will examine the accounts rendered for the same; there should, however, be a clear understanding that no general or important alterations whereby increased allowances are given, or increased expense incurred, should be made by him unless the sanction of the Financial Department shall have been obtained through the intervention of the secretary to Government, Military Department.

and by the Financial Department.

297. If the military accounts in this country are to be conducted on the English system, it will become necessary, with the view of controlling the powers of the accountant general, that the Financial Department should be referred

The expenditure at home is controlled by the Treasury,

referred to in such cases as are referred to the Treasury by the military authorities at home; these are principally the following:—

and the sanction of that department obtained on certain occasions:

I.—Any proposition for a rate of pay of a new appointment, or further increase of any existing salary.

II.—Any grant of a special gratuity or donation, or any pension or superannuation.

III.—Any staff or other appointment, after the Estimates of the year are approved, for any increased pay or allowances to officers not previously sanctioned.

IV.—All proposed alterations in existing orders affecting the pay or allowances of officers or men to be submitted for directions.

the same course should be followed in India,

298. We are of opinion that the control of an independent department is necessary; the great object of referring questions relating to the pay of the various departments to one central controlling power is, that something like uniformity in the rates of remuneration is observed. We would instance the remuneration granted by the military authorities to the soldier clerks in the office of the deputy adjutant general of artillery; the pay to these enlisted men ranges from, including extra allowance, 1,800 rupees per annum for the seventh clerk, who is a gunner, to 5,600 rupees per annum to the first clerk, who is a quartermaster sergeant, a rate of pay much in excess of that granted to the commissioned officers of the junior ranks.

as the Military Department may grant salaries in amount beyond those usually approved.

III.—*Examination of Cash Accounts.*

Disbursers have to render their accounts through these paymasters of circles:

299. Before we enter on this subject, we will consider through what agency the expenditure for army services should be recorded; at present the disbursers have to render their accounts to intermediate officers, the circle paymasters; the accounts of these officers only appear on the books; but as these books for the year 1861–62 are only just completed, it is not possible from the official records in the Military Accountant's office, to ascertain what amount is due by any one of these officers, unless a reference is made to the account current of the officer himself; moreover, it may happen that a regimental paymaster or other disbursing officer, may be considerably in debt to the public; the transaction would not, however, appear in the books of the department (even were they posted to date) but would merely be shown in the inefficient balance of the circle paymaster; indeed, it may further happen that some regimental paymaster may have outstanding transactions with one or more of the circle paymasters at the same time.

no account is kept with regimental paymasters:

and it cannot be ascertained what amount is due by them.

Extra correspondence is occasioned by present system:

300. There are six paymasters of circles throughout the Bengal Presidency, so that every paymaster of Her Majesty's British regiments, the officers commanding batteries of artillery, and officers commanding native regiments, are compelled to send their estimates and pay-lists to one or other of these paymasters, frequently many hundred miles away from the station at which the regiment is located; a great deal of time is consumed, and extra correspondence is caused by this arrangement, and so far as we can ascertain there is no compensating advantage obtained for the very heavy cost of the present system.

inconvenience as regards artillery.

We have already alluded in paragraph 84 to the inconvenience and increased work which the present system of paying the artillery occasions

Regiments on the British establishment render their accounts direct to the War Office.

301. In regard to British regiments serving in the Colonies, each paymaster of infantry, and officers commanding batteries of artillery, are in direct account with the accountant general of the War Office: it is quite immaterial whether the regiment be stationed at Malta or New Zealand, in the West Indies or in China; the pay-lists are rendered with the greatest regularity without the intervention of any intermediate aid. The system has been in operation for time immemorial, and a reference to any regimental paymaster would prove how little difficulty he experiences in adjusting his accounts, although far removed from the head quarter account office.

The pay-lists of British regiments serving in the Presidency circle are sent

302. The experiment has been partially tried in this Presidency; we say partially, because the regimental paymaster, although his pay-list is examined by the pay examiner direct, has to render his estimates, and obtain his advances of cash from the Presidency paymaster, and to that officer he is a sub-accountant,

ant, there being no separate record of his transactions in the books of the military accountant. The experiment in regard to the direct transmission of the pay-lists has, so we are informed, answered in every respect. — direct to pay examiner.

303. We would suggest, therefore, that paymasters of British regiments, officers commanding batteries of artillery, and officers commanding native regiments, be eventually made direct accountants, and that they should transmit their pay-lists, at the end of each month, without the intervention of the circle paymasters, direct to the accountant general. — The system should be extended.

304. It will facilitate this arrangement if all regiments serving in India be mustered on the last day of the month, instead of on the first day; this is done in all regiments serving on the British establishment; the muster should be made by the paymaster of the regiment. — Regiments should be mustered on the last day of month.

305. The course we would suggest in regard to supplying the regiments or batteries with funds, is as follows:—the paymaster, in the case of British regiments of infantry and cavalry, and the officer commanding, in respect to batteries of artillery and native regiments, should prepare estimates of the probable amount required for the ensuing month's payments; this should be approved by the officers commanding regiments of cavalry and infantry, and by the senior officer at the station in regard to artillery and native regiments: an abstract of the approved estimate should be sent by the "approving" officer to the treasury from which the money is to be issued; the original estimate should be returned to the paymaster or other disbursing officer, and by him at once transmitted to the accountant general, Military Department, Calcutta, for the Bengal Presidency, and to the heads of the Military Account Department of Madras and Bombay. — Suggestion as to the mode of making advances to regiments. — British regiments.

306. The payment to the disbursing officer of native regiments should be on the last day of the month, and should not exceed the total amount of the estimate; the sum that should be issued would be the exact amount of the pay-list, which document should be at once forwarded to the accountant general; in the event of the treasury being closed, as suggested in our Report on the Civil Accounts, on the last day of the month, the officer commanding should obtain the necessary advance of cash on the day previously. — Native regiments.

307. The officer in charge of the treasuries from which these regimental advances are to be made should, at the commencement of each year, be furnished, through the deputy auditor and accountant general of the Presidency or Province, with general instructions or permanent orders as to the gross amount to be issued monthly to each regiment or battery, it being understood that no issue should be made unless on an abstract of the monthly estimate, and that in all cases the cheque or order on the treasury should, in the case of regimental paymasters, be countersigned by the officer commanding the regiment. — Treasury officers should be furnished with a general authority in regard to advances for regimental services.

308. We will now consider what duties would devolve upon circle paymasters were our suggestions in regard to the regimental accounts adopted. We have drawn attention to the inconvenience and delay that takes place by the circle paymasters, although far removed from certain stations, having to issue and adjust all claims for pay of commissariat and other staff and departmental offices; we would suggest that, at least so far as the pay of commissariat establishments is concerned, that all payments should be made by the commissariat officers, and included by them in their monthly cash accounts. — Limited duties of circle paymasters. — Commissariat officers should pay their own establishments.

309. As we propose making a separate suggestion in regard to the payments made by the Presidency paymaster, we will limit our observations to the duties of paymasters of circles. — Presidency paymaster.

310. On reference to para. 77, it will be seen, after excluding payments on account of European and native troops, that the following average number of payments for miscellaneous military services are made by each paymaster in each month: — Number of separate payments per month in certain circles.

Allahabad	327
Lucknow	332
Meerut	652
Lahore	274
Trans-Ravee	242

these numbers would be reduced by the payments on account of commissariat establishments at the several stations in each circle.

Number after deducting the payments to British regiments.

311. The question arises whether the duty performed by the paymasters in charge of the undermentioned circles justifies the expense incurred, which on reference to Appendix, No. 2, will be found to be as under:—

	Rs.
Lucknow - - - - - - - - - -	28,040
Lahore - - - - - - - - - -	24,680
Trans-Ravee - - - - - . - -	26,480
Rs.	79,200

Average cost for each payment.

312. For this amount an average, after excluding the payments appertaining to British regiments, of 12,700 payments per annum will be made by the three paymasters, or at the rate of *Rs.* 6. 2. for each payment.

The examination of the vouchers of the circle paymaster is nearly useless.

313. It must be borne in mind that whatever may be the extent of the examination, by the circle paymasters, of the vouchers submitted to them, it is nearly useless, as the work has to be gone over again when the vouchers reach the office of the pay examiner, Calcutta.

Number of commissariat disbursing officers and treasuries in certain of the pay circles.

314. The question naturally suggests itself as to the course that would be adopted in making the payments were circle paymasters discontinued. In answer to this, we would observe that in each of the circles above named there are the following number of commissariat officers who are direct accountants to the accountant general, and there are, moreover, the following number of separate treasuries in each of these circles:—

	Number of Commissariat Disbursing Officers.	Number of Separate Treasuries.
Lucknow - - - -	3	11
Lahore - - - -	4	12
Trans-Ravee - - -	2	12

The payments might be made by the above.

315. By distributing the number of miscellaneous military payments amongst the commissariat officers and civil treasurers, a very few payments would devolve upon each. We would propose that at those stations where there are commissariat disbursing officers that the payments above alluded to be made by them; and at those stations where there is no commissariat officer in charge, the payments should be made direct from the civil treasury; both the commissariat and the treasury officer should be considered as bankers in regard to these transactions; they, whenever practicable, should pay on permanent or standing orders, and it should be distinctly understood that their responsibility would be limited to issuing, upon a requisition or order from whomever the accountant general may authorize for that purpose, the sums necessary for the payment of staff pay and other charges.

Whatever changes are made should be accomplished gradually.

316. The payments in the Allahabad and Meerut circles are more numerous than those before mentioned; we would, however, suggest the same course should eventually be adopted at each circle. Without making any precipitate change throughout the country, we would suggest that as vacancies occur in the several circles, the appointment of paymaster be abolished, and that the clerks, or such of them as might be absolutely required, should, as a temporary arrangement, be transferred to the commissariat or treasury offices. We are aware that it is quite contrary to precedent to keep up offices that are not wanted, for the sake of existing incumbents; but in this case it would be advisable, if any change is to be made, to proceed cautiously, so that the officers concerned and the central Office of Account might be prepared to meet the new system.

Reduction in Madras of the number of pay circles.

We observe that orders have recently been issued to the Madras Government in regard to the reduction from ten to six district paymasters. We have not had an opportunity of witnessing the working of the present system of military accounts, either in Madras or Bombay, but we do not hesitate to recommend for those Presidencies the same system as is proposed for Bengal.

317. In

317. In regard to Presidency paymasters, we would propose that their duties be administered by the accountant general in Bengal, and by the controllers at Madras and Bombay.

The duties of the Presidency paymasters should be performed in the head quarter account office.

318. We have already alluded to the fact that, so far as the Presidency paymaster of Calcutta is concerned, the greater part of the work performed by him is done twice over in the same building; we would propose that it should be done once only, and in the following manner:—

At Calcutta the work done by the paymaster is done twice over.

319. The accountant general should have an account opened in his name at the Bank of Bengal; this account should be credited by weekly issues from the general revenue account, on requisitions signed by the accountant general, Military Department, and approved by the accountant general to the Government of India.

The accountant general should open an account with the Bank of Bengal.

320. All claims now sent to the Presidency paymaster for payment should be sent direct to the accountant general, and there would be no objection to lodge them in his office two days before the end of the month.

The claims should be sent to the accountant general direct,

321. Heads of departments should prepare, on printed forms, a claim for every person employed in such department during the month. Separate bills for the superior officers will not be required.

on printed forms.

322. The claims will be referred to the pay examiner, who should, after satisfying himself of their correctness, write at the foot of the claims, "Allowed for the sum of rupees," and sign his name or initials. The examiner should also write, in red ink, in the right-hand corner of the claim at the top, the sub-head of the grant to which the amount is chargeable. The enfacement of claims should be discontinued: the claims that have been examined and allowed during the day should, at a certain fixed hour, be submitted to the deputy or to the assistant accountant general; and one or the other of these officers should initial the claim, and see that it is marked to the correct head of service. The claims should then be sent to the book-keeping branch for entry in the registers of claims. There should be two of these; one for claims payable by the bank and orders on the mofussil treasuries jointly, and the other for payments ordered to be made solely from mofussil treasuries (*see* Appendices, Nos. 12 and 13). In regard to Register No. 1, the following course should be observed: the claims having been entered in the register, they should be handed over to another clerk to prepare the list for transmission to the bank, and to write the letter of advice to the claimant. When the bills are entered, the total of the register would be made, and it should agree with the total of the list for the bank. The list should be then closed, and it should be examined, as also should the letters of advice that are attached to each bill, by the principal book-keeper or the assistant book-keeper, who would then take the original claims, the bank list, and the letters of advice, to the deputy or the assistant accountant general who signed the original bills. He should then compare the amounts with the letters of advice, and if it be correct, he should sign them.

Detail of the proceedings in regard to the record in the Accountant General's Department.

323. The list for the bank should be signed by the before-mentioned officer and approved by the accountant general. In the absence of the latter officer, it should be signed by the assistant accountant general and approved by the deputy.

List of orders on the bank.

324. The letters of advice should, as a rule, be sent to the claimants through the post, or by peons to be specially attached to the office for the purpose. The personal applications of officers in regard to their claims should be discouraged; they should understand that it is their duty to prefer them as promptly as possible, and that due time must elapse for their examination and preparation for payment.

Letters of advice.

325. In regard to the claims to be entered in Register No. 2, the same course should be observed up to and including the entry in the register. No list would be required, but a letter of advice should be sent to the officer in charge of the treasury upon which the claim is made payable, and an order of payment should be forwarded to the claimant.

Register of claims to be paid by mofussil treasuries.

326. The claims for pensions, alluded to in para. 87, should be paid by the paymaster of invalids, Calcutta, whose present duties, during the greater part of

The establishment of Presidency paymasters would be

available for general duties.

of the year, are by no means onerous. Were this proposition carried out, the services of the Presidency paymaster, his assistant, and that of the 47 clerks would, so far as Bengal is concerned, be available for general duties, as three or four intelligent clerks would be all that would be required in regard to the duties connected with the registers of claims and letters of advice.

Number of disbursing officers that will eventually render separate accounts.

327. It appears to us that the accounts that would eventually be rendered on account of military expenditure would be as under :—

Paymasters of British regiments	35
Paymasters of cavalry regiments	7
Officers commanding batteries of artillery	54
Officers commanding native regiments:—	
Infantry	72
Cavalry	33
Commissariat officers	28
Stud officers	8
Pension paymasters	3
Officers in charge of manufacturing establishments, say	5
Paymaster of invalids	1
Paymaster of Chinsurah depôt	1
	247

Regiments of cavalry and infantry and batteries of artillery to render pay-lists direct to accountant general;

328. As before observed, whatever changes are approved should be introduced gradually, and it would perhaps be sufficient, during the present year, to authorise all paymasters of regiments, and officers commanding batteries of artillery, to obtain their advances direct from the treasury, and to render their pay-lists direct to the accountant general in Bengal, and to the controllers at Madras and Bombay.

to be extended to native troops, and eventually circle paymaster may be discontinued.

329. When the new system is in thorough working order, both as regards the Treasury and the Accountant General's office, it may be extended to officers commanding native regiments, and eventually the intervention of circle paymasters may, as proposed, be entirely discontinued.

Payments by treasury officers.

330. The payments to be made by the treasury officers would be included in the monthly claim to be made through the deputy auditor and accountant general of the several Presidencies or Provinces.

New form of paytist submitted;

331. The pay-lists for regimental services should be examined, so far as the disbursements are concerned, in the same manner as at present. With the view of facilitating the examination, we have prepared a new form of pay-list for infantry (Appendix No. 9), and, if it be approved, it will serve as a model for the artillery and cavalry. We have arranged the account so that the paymaster, entering in their proper place the amount of his disbursements, "compiles" or classifies his own account, and the intervention of a separate "compilation" establishment will be no longer necessary.

how to be examined.

332. The examiner will check all items on the debit side of the account, excepting the drafts drawn on the treasuries; these will be examined by the principal book-keeper; the examiner will therefore, so soon as he has finished his audit, transfer the pay-lists to the book-keeping branch, where the expenditure will be recorded against the grants, the treasury drafts checked, and other necessary action taken.

The examiner should keep no books of record.

333. It should be distinctly ordered that the examiner should not keep any books beyond those that are absolutely necessary to facilitate the examination of the accounts; all books of record will be kept by the principal book-keeper, to whom reference must be made in regard to any information that may be required with respect to the amount of the debit of personal accounts, or the sum that may have been recorded under any item of the several grants.

New form of disbursement list for circle paymasters;

334. So long as circle paymasters are continued, they should send their lists of disbursements, addressed to the accountant general, on the form proposed in Appendix No. 10; these lists, and the vouchers, should be at once handed over to the examiners, who would, after each voucher has been duly examined, enter the sub-head of the Budget grant in the column left for that purpose.

The

The chief examiner of each circle would compile from the weekly lists the monthly totals under Budget heads, and, at the end of the month, the account current should be also examined by him, so far as miscellaneous receipts are concerned. The account current should then be sent to the book-keeper, with the statement of classified expenditure, and he would check the cash obtained from the several treasuries, and pass the miscellaneous receipts, expenditure, and other transactions, through the abstract books of accounts.

Account current; how to be dealt with.

335. The examination of the accounts of commissariat officers should be conducted, under the directions of the accountant general, by the examiner of commissariat accounts, who should be responsible for the correctness, not only of the disbursements but for the receipts also. Lists of disbursements should be forwarded on a form similar to that given in Appendix No. 11, and the compilation under the items of the Budget Estimate should be entrusted to the examiner of the account. The commissariat examiner should examine and enter, on the same statement as that upon which the items chargeable to the grant for commissariat are included, all vouchers for expenditure on account of medical, ordnance, barrack, or any other service that may appear, under proper sanction, in the disbursement lists of commissariat officers. In regard to claims for ordnance or other stores purchased for stock, the certificate of the examiner of store accounts must be obtained to each voucher in confirmation of the stores having been duly accounted for by the receiving officer.

Commissariat accounts; all vouchers to be compiled into one statement: claims for stores purchased should be referred to the examiner of store accounts.

336. It will be unnecessary for the commissariat examiner to furnish the examiner of store accounts with periodical statements in regard to the expenditure under the sub-heads of the grants for ordnance or barrack services. If information of this description be required for the purpose of enabling the examiner of store accounts to complete his statistical records, in regard to either of these departments, it should be obtained at the end of the year from the book-keeper, if he can furnish it; and if it be absolutely required, it must be obtained direct from the accounts of the disbursing officers.

He should be furnished with the amount expended by the book-keeper if necessary.

337. The examiner of commissariat accounts will continue to examine the accounts of the stud officers, which must be complied under the sub-heads of the Budget grant for stud services.

Commissariat examiner to examine stud accounts.

338. The examiner of commissariat accounts should not keep any books or statements in regard to the record of the expenditure under heads of service: his functions should be limited to the examination and compilation of the vouchers; the responsibility of recording the results of these transactions will devolve upon the principal book-keeper, from whom alone all information in regard to the amount expended under any grant or item thereof should be ascertained; hence the necessity of a prompt audit and a speedy record of the transactions of disbursing officers. The examination of the commissariat store accounts are, as previously observed, so mixed up with the cash transactions of the disbursing officers, that to separate them would cause additional work; we propose, therefore, not to disturb the present system, and we consider that the examiner of commissariat accounts should be held responsible for the audit of both cash and store accounts of the commissariat officers.

The commissariat examiner should examine cash and store accounts; he should not keep any record of the expenditure.

339. The detail examination of store accounts should be conducted as at present; an annual statement of the quantities of the several articles remaining in store at the end of each year should be shown in a general statement, and the total value ascertained; it would be unnecessary to show the value of the stock remaining at each station.

Annual statement of stock should be prepared.

340. Pension accounts might be examined as at present; there is, however, no necessity for paymasters of pensioners to send separate returns for each description of pension paid; they should be classed as now, but a general list showing the total payments for each class would be sufficient, and one certificate for the whole payments each month is all that is required. The lists of payments and all returns should be on foolscap paper.

Pension accounts.

341. The register of pensioners, now kept by the compiler on behalf of the controller, should in future be intrusted to the examiner of pay and pensions, who should be held responsible for keeping it posted to date, not only as regards the entry of new pensioners, but also with reference to casualties.

The register of pensioners should be kept by pay examiner.

Paymasters should be enjoined to render the casualty returns with promptness and regularity.

An important element of military accounts

342. Before we proceed to the explanation we have to submit in regard to the record of the expenditure, and the books that should be kept, we would direct attention to what we consider one of the most important elements in the military accounts.

is the mode of adjusting the cash advances;

343. The funds necessary for carrying on the military service throughout the country are, for the most part, furnished from civil treasuries; the manner in which disbursing officers draw upon these treasuries has already been described in para. 31. There can be no doubt that unless the accounts between the Civil and Military Departments, in regard to these transactions, are promptly and regularly adjusted, inextricable confusion will take place, the whole system of accounts will be compromised, and frauds to a large extent might remain undetected. We have already pointed out in para. 213 how this important duty has been neglected.

this has been neglected;

the arrear should be brought up.

344. We would suggest that no time should be lost in making a complete adjustment between the books of the two departments, and that the earnest attention of the military accountants in the three Presidencies be directed to this important duty.

and a new system inaugurated.

345. From the commencement of the ensuing year we would suggest the following course, by which we feel assured that the difficulties now experienced would be obviated, and an early adjustment would be effected between the two departments.

346. I.—No draft or order should be given for any sum under 100 rupees, if the claim can be paid in cash.

347. II.—No disbursing officer should, unless there be special reasons to the contrary, have the power to draw any cheque, draft, or order, on any treasury out of the Presidency or Province in which he is stationed.

348. III.—In those cases where it is necessary to remit money to stations in other Presidencies or Provinces, the amount should be paid to the local treasury, and an order should be obtained on the treasury at which the remittance is to be made, or the original claim should be sent to one of the military disbursing officers, paid by him, and included in his account under the item of the Budget grant, to which the amount might be chargeable.

349. IV.—Officers wishing to remit any portion of their pay to other stations should be restricted to one order per month, and no remittance order should be issued for less than 50 rupees.

This system would reduce the number of orders.

350. These rules, if sanctioned, would considerably reduce the number of orders now drawn by disbursing officers; eventually we do not see any reason why remitance drafts should not be obtained solely from the treasury officers, and the intervention of the disbursing officer of the Military Department discontinued.

Suggestions for a prompt settlement with the Civil Department.

351. The following arrangements are submitted with the view of obtaining a prompt settlement of the amount drawn by disbursing officers on the civil treasuries:—

352. I.—The deputy auditor and accountant general of each Presidency or Province should, so soon as the monthly accounts of the several treasury officers shall have been received, transmit to the Military Account Department, Bengal, Madras, or Bombay, as the case may be, an abstract list (*see* Appendix, No. 22) of all advances for military services in the previous month; this list should be supported by copies of the original details furnished by the officer in charge of each treasury, and by the original drafts or orders.

353. II.—The disbursing officer should debit himself in his monthly account current, or pay-list, with the amount that he has drawn upon the several civil treasuries, and he should transmit a list of all the drafts or orders drawn by him on the form given in Appendix, No. 20.

354. The

354. The course to be adopted, in order to record these transactions in the books of the Accountant General, may be as follows :— Process of recording these transactions in the military books.

355. I.—The disbursing officer will be debited, in the principal books, with the amount stated by him as having been drawn during the month. The aggregate amount drawn by disbursing officers will be passed to their debit, and to the credit of an account to be opened in the principal ledger, to be entitled "Advances from Civil Treasuries."

356. II.—The monthly lists, forwarded by the Deputy Auditor and Accountant Generals of the several Presidencies or Provinces will be examined by the Accountant General, Military Department, so far as Bengal is concerned, with the original orders, drafts, &c., forwarded in support of the charge. To facilitate this operation, a register, as per form Appendix, No. 21, should be kept, showing the amount that has been drawn from each civil treasury.

357. III.—The differences between the amount drawn by disbursing officers and that paid by the civil treasuries should be explained in detail monthly; a copy of this explanation, which should show all drafts or outstanding orders, should be rendered to the deputy auditor and accountant general of each Presidency or Province (*see* Appendix, No. 23).

358. IV.—In concluding this subject we would suggest that there should be established, under the immediate direction and control of the principal bookkeeper, a section of the accountant general's office specially charged with the duty of regulating and adjusting the entire transactions relating to cash advances from the several treasuries.

359. We may now proceed to consider the next branch of our subject, viz.:

IV.—Record of Expenditure.

360. The books which appear to us to be necessary for the purpose of recording the cash transactions of the Military Department are the following:— Books necessary for recording military receipts and expenditure.

I.—Register of Claims, No. 1.—Orders of payment issued at the Presidency.

II.—Register of Claims, No. 2.—Orders of payment on Mofussil Treasuries.

III.—Abstract Book of Regimental Paymasters' Receipts and Disbursements.

IV.—Abstract Book of Commissariat Officers' Receipts and Disbursements.

V.—Abstract Book of Receipts and Disbursements of Miscellaneous Accountants.

VI.—General Abstract Book.

VII.—Journal.

VIII.—Principal Ledger.—Part I, Part II.

IX.—Receivable Order Book.

X.—Register for the record and adjustment of the Advances from Civil Treasuries.

I.—Register of Claims, No. 1.—Orders of Payment issued at the Presidency.

(Appendix, No. 12.)

361. This book will be required for the registry of orders issued in liquidation of claims passed in the Presidency. The orders will be divided into two classes; first, advances to disbursing officers; second, final payments: the former may be posted in detail to the debit of the parties in whose favour they may be granted, and the latter should be posted in the abstract book to the debit of the services for which issued. The gross amounts will be charged to the personal account of disbursing officers, or to the subhead of one or other of the Budget grants; the net amount will be passed to the credit of accounts to be entitled "Orders Payable" and "Advances from Civil Treasuries," the former being analogous to "Bills Payable" in a merchant's books; the difference between the gross and net amounts is the deductions, as shown in detail in the "Orders payable" on Bank of Bengal, how to be treated.

register of claims; the total amount of the deductions, under the several heads of account, will be passed to the credit of those accounts at the end of each month.

II.—Register of Claims, No. 2.—Orders on Mofussil Treasuries.

(Appendix, No. 13.)

Orders on mofussil treasuries.

362. In this book would be recorded all claims, after they have been examined, which are made wholly payable by orders signed by the Accountant General on mofussil treasuries. This is also a branch of the business hitherto conducted by the Presidency paymaster: the course to be followed in regard to the final record is similar to that suggested in regard to register, No. 1. The account to be opened in the ledger, instead of being styled "Orders Payable," should be denominated "Advances from Civil Treasuries." It must be distinctly understood that these orders have no connexion with the drafts or orders drawn by disbursing officers on the treasuries in question; the treasury officers need, however, send to the Civil Department but one general list for all drafts or orders discharged during the month; the due appropriation of these orders to the debit of the accounts concerned would be conducted in the office of the Accountant General.

III.—Abstract Book of Regimental Paymasters' Receipts and Disbursements.

(Appendices, Nos. 14 & 15.)

Regimental accounts to be entered in abstract books,

363. This book may be divided into two parts; first, receipts; second, disbursements.

The total amount of receipts should be posted direct in the ledger to the debit of the paymaster, and the aggregate monthly total to the credit of the accounts concerned; the total amount of the disbursements should be credited to the paymaster, the aggregate total under each head of service being posted in the general abstract book to the debit of the several detailed heads.

IV. and V.—Commissariat and Miscellaneous Abstract Books.

364. These should be treated as proposed in regard to No. III., and the forms of Appendices 14 and 15, modified as required, will be applicable thereto.

VI.—General Abstract Book.

(Appendix, No. 16.)

and all expenditure brought together in a general abstract book,

and the results posted to the journal and ledger.

365. In this book accounts may be opened for every class of payments detailed in the Budget Estimates; the first entries should be those from the claim registers, Nos. 1 and 2; a total of these should be made, and then should follow the monthly totals, under each head of service, of the abstract books beforementioned; the aggregate of these amounts may be totalled, and the amount entered in the outer column, and the monthly results should be passed to the journal and ledger; to facilitate this operation, a monthly abstract sheet, (Appendix, No. 17), containing every head of expenditure, should be filled in, and the journal posted therefrom; the ledger being posted direct from the general abstract book; the journal and ledger should then be checked with each other.

VII.—Journal.

(Appendix, No. 18.)

The journal would have separate columns, showing personal and service accounts.

366. As it is proposed to divide the principal ledger into two volumes, it will be convenient to have separate columns in the journal, corresponding with the divisions of the ledger, so as to facilitate the balancing of the books. To simplify the posting, the debit and credit sums should appear on opposite sides of the page; the debit and credit totals should be carried forward throughout the year, so as to check the amount of the postings in the ledger.

Specimen entries are given in the Appendix.

367. As the journal will contain a connected record of the accounts of the Military Department, an outline of the leading periodical entries which it may be requisite to make is given in the Appendix, No. 18. Two objects are in view in

in giving these details: the first is to give a more comprehensive sketch of the construction of the proposed accounts than a description of the books to be kept can convey; the second is that such details shall serve as a practical illustration of the use of the journal.

VIII.—Principal Ledger.

Ledger is divided into two parts.

368. To avoid the inconvenience of too bulky a volume, and with due regard to the division of labour, the principal ledger may be divided into two parts; but the folios should be consecutively numbered throughout, to facilitate the references to and from the journal.

Part I. Personal accounts.

369. Part I.—The first section of the principal ledger will contain the whole of the personal accounts of the Military Department; a separate account will be opened for every person to whom money may be advanced, or by whom any amount is due; accounts will be opened for recording the grants; the advances from, and payments into, civil treasuries on account of military services, money transactions with or on account of other departments of the Government, regimental, circle, and pension paymasters, commissariat officers, and, in fact, for every person who may be a debtor or creditor in account with the Military Department. In the event of the personal accounts being too numerous for entry in the principal ledger, they may be posted into sub or auxiliary ledgers, and the accounts may be arranged in classes, *e. g.*, Deposits, &c.

Part II. Service or grant accounts.

370. Part II.—The second section will be exclusively confined to the several heads of expenditure under the numerous subdivisions of the military grants. The several heads should be opened according to the classification of the Budget Estimate; we have, however, in Appendix No. 8, drawn up a list of such detailed headings as should, in our opinion, be kept distinct.

Cross entries should be posted direct from the journal.

371. The postings to the ledger would be made in the manner suggested in paragraph 365; some entries, such, for example, as cross-entries in adjustment of accounts or correction of errors, must be posted to the ledger direct from the journal.

Ledger should be totalled monthly,

372. The ledger account should be totalled monthly, and the amount extracted on a trial balance sheet; this will exhibit the true, audited, and final expenditure posted against the Budget grants; all other statements which attempt to show the expenditure must be fallacious, and should at once be discontinued.

and a monthly statement should be sent to the Financial Department:

373. A copy of this monthly statement and such other statements as may be required should be sent to the Financial Department. In regard to Madras and Bombay, the controllers would send a copy of such monthly statement, and of such other returns as may be required, to the Accountant General, Military Department, and all that would then be required, with the view of compiling a general monthly statement of receipts and expenditure for military services for all India, would be to add three columns to the Bengal statement; the receipts and expenditure of each Presidency would then be shown, and the aggregate charge, under each head of service, for the whole empire, would be distinctly represented.

the accountant general should complete a general statement for all India.

IX.—Receivable Order Book.

(Appendix, No. 19.)

374. Parties who have to make payments to the credit of the Military Department, at the Presidency, should be furnished, by the Military Account Department, with an order authorising the bank to receive the amount thereof

These should be recorded in the receivable order book, a form for which is shown in Appendix, No. 19; the amount of these receipts would be passed by the bank to the credit of the general revenue account of the Civil Department, but it would be necessary for the bank to furnish the Military Account Department with a list, weekly, of the sums received. The several amounts would be marked off in the receivable order book as paid, and the necessary journal entry would be founded on the aggregate of the four weekly lists rendered by the bank.

X.—Register for the Record and Adjustment of Advances from Civil Treasuries.

(Appendix, No. 21.)

375. In this book will be recorded the particulars of every draft drawn or order issued by the several disbursing officers upon the civil treasuries; the orders will be carefully compared with the returns furnished by the Deputy Auditor and Accountant General, and the transactions should be adjusted monthly on the adjustment sheet prepared for that purpose.

V.—*Annual Account of Receipt and Expenditure.*

(Appendix, No. 24.)

The principal books should be kept open for five months after the close of the year.

376. It is, we think, desirable that the principal books appertaining to each year's accounts, should be kept open for a period not exceeding five months after the close of the year, *i. e.*, the books for any one year ending 30th April, shall not be finally closed later than the 30th September. It is not intended that any payment, although appertaining to the transactions of a former year, shall be recorded as such, if they be made on or after the 1st May. The period of five months will be limited to recording the receipts and payments prior to the 30th April; this period will be sufficient to allow the accounts of disbursing officers belonging to the old year to be reviewed, examined, and recorded in the books belonging thereto. By the 30th September the books for the previous year should be finally closed, adjustments made, the balance struck, and the result reported to Government; all transactions after that date belonging to the past year must be recorded as receipts or expenditure of the current year.

The date of payment should regulate the year to which the claims should be charged.

377. No item of receipt or payment included in an account current in the new year can be carried to the debit or credit of the prior year's accounts. The date of payment or of the receipt must regulate the account to which the transactions are posted.

Annnal balance sheet.

378. So soon as the accounts are closed, and the balance struck, a general balance sheet should be prepared, showing the net expenditure under each sub-head of the Budget grants.

VI.—*Store Accounts.*

System of store accounts in India and in England.

379. The system of store accounts in India is much in advance of that pursued in England; here all stores are reduced to their money value, and the stock on hand, at the end of each year, in the arsenals, magazines, and forts, in the charge of regiments, or of barrack masters, is shown not only in quantities, but in value also. In England and in the Colonies, officers in charge of stores are debited with them in quantities only; recently, officers in charge of the Manufacturing Departments have rendered their store accounts both in quantities and money value, but the system has not been extended to officers who are entrusted with the valuable military stores in the arsenals, magazines, or other military establishments; and at present the value of the military equipments in the British service could not be ascertained without vast labour.

The India system too elaborate.

380. The Indian system has perhaps gone a little too far, and has attempted too much. The minuteness with which these accounts are endeavoured to be kept is shown at paragraph 150. This fine working is not only expensive, but it is fallacious; it involves the Store Department in a mass of minute details in compiling the accounts, and imposes an unnecessary amount of work in their audit.

Advantages of recording store accounts with a money value.

381. By affixing a money value to the stores, the results of the year's transactions as regards purchases, receipts from other sources, and issues, can be readily ascertained, and a still greater advantage accrues, as it can be seen at a glance whether the general stock has been increased or diminished during the year: this being so, we think it very desirable that the store accounts should continue to be kept with their money value; we would, however, offer one or two suggestions, by which we are satisfied that the accounts will be much simplified without in any way destroying their efficiency.

The rate is fixed for seven years.

382. It may be here stated that the money value affixed to the various stores is not the current rate at which those stores could be obtained, but a fixed rate, as shown by the approved rate book, and which is revised every seven years.

383. The

383. The store accounts now kept in this country fall within one or the other of the following groups, viz. :— Class of store accounts.

I.—Stores in charge of Officers having the control of Arsenals, Magazines, or Forts.

II.—Stores in charge of Officers commanding Regiments of Cavalry or Infantry, or Batteries of Artillery.

III.—Stores in charge of Barrack Masters.

IV.—Stores in charge of Civil Officers.

V.—Stores in charge of Superintendents of the Manufacturing Establishments.

I.—Stores in charge of Officers having the control of Arsenals, &c.:

384. The military stores in the arsenals and forts may be divided into two classes: first, raw materials for the repair of military equipments; and, second, stores, equipments, and munitions in reserve, or to replace the ordinary consumption. Store accounts kept in arsenals, &c.,

385. In regard to the first, we find, as already alluded to in para. 150, that elaborate and complicated statements are furnished by officers in charge of arsenals, showing the expenditure both as regards materials and labour on every repair, however minute. These returns might be abolished, and it would be quite sufficient if the officer in charge of the arsenals, &c. were to prepare a monthly statement, showing the quantity of each description of store that had been consumed, leaving to that officer the responsibility of their due appropriation. are elaborate. Certain returns might be abolished.

386. The monthly return of stores expended would be posted in the store ledger to the credit of the officer in charge. Monthly return of stores expended to be posted in the ledger.

387. In regard to the detail accounts in the arsenals, there would be no necessity to keep a separate record of the materials consumed or labour expended on the repairs, the estimated or probable cost of each of which is 50 rupees or under. The expenditure on these services might be grouped together under a general head of "petty repairs." The officer in charge of the arsenal would be held responsible that the materials issued for these repairs were not in excess of that absolutely required, and that the workmen employed upon the various jobs were requisite for their due performance. "Petty repairs."

388. With reference to the second point, we have alluded, in para. 149, to the great bulk of the store ledgers at the principal arsenals. We think it desirable that the labour in preparing these books and the returns connected therewith should be reduced; and with this view we would suggest that, as regards the three arsenals, viz., Fort William, Ferozepore, and Allahabad, and some of the principal magazines on or near the line of railway, that the store accounts should be examined locally, by officers delegated for that purpose from the office of the store examiner. We have suggested this course in regard to the store accounts of the Kidderpore dockyard; and we feel satisfied that if the system of local audit be extended, a vast saving of work will result. Local audit.

389. Were this system adopted, it would be no longer necessary for officers in charge of these establishments to send to the examiner of Ordnance accounts copies of their day-books or of the annual ledger; all that would be required would be a monthly list of the vouchers of the receipts into and issues from the arsenal or magazine. Saving of labour were local audit established.

390. We would suggest that the store ledgers of the arsenals and principal magazines be balanced every three months, and that at the termination of the first three-monthly period, the examining officer should at once proceed to the first station on the line of railway, say Allahabad, and examine the accounts of that arsenal; he should take all the vouchers appertaining to the receipts and issues of stores with him, and he should see that the quantities described have been duly posted in the ledger; that the correct balances have been brought forward from the previous ledger, and that the balance of the accounts for the three months examined by him is correctly brought down; and he should be authorised to compare a limited number of the articles actually in store with the book record. Ledger should be balanced every three months. Duties of local examiners.

Probably saving of expense.

391. The accounts of one station having been examined, and the balance brought down, the examining officer should proceed to the next station, and so on. It may become a question whether two officers would not be required for this duty; but of this there is no doubt, that whether one or two be necessary, the expense of their journey will be far more than covered by the saving that will be effected not only in the reduction of clerical labour at the arsenals, magazines, &c., and in the office of the examiner, but also in ensuring an independent control over the actual consumption of stores.

The original ledger should be sent to examiner.

392. After the examination of the last three-monthly period of the year the balance should be at once carried to the ledger for the new year, which should be prepared in anticipation; the local auditor should check the balances brought forward therein, and should at once forward to the examiner the ledger appertaining to the year just closed.

Duty of the examiner, head quarters.

393. The duty of the examiner would be confined to affixing a money value to the vouchers alluded to in para. 389, and passing the amount to the debit or credit of the parties concerned; the value of the receipts and issues should be arranged under classes, so that, at the end of the year, there would be no difficulty in ascertaining the total value of the issues to, or receipts from, batteries of artillery, regiments of cavalry, infantry, &c., &c.: the net amount of these statements added to the value of the stores in possession of these corps at the commencement of the year would give the value of stores in their possession at the end of the year; a re-valuation, founded on actual quantities upon revised rates should be made every seven years.

Stores should be inspected, and value brought on charge at new rates.

394. The same course might be followed in regard to the valuation of stores in arsenals, magazines, &c., and the present period is highly favourable for a general inspection of all stores in charge of these establishments; a new rate book is being prepared by the ordnance examiner, and a new nomenclature is being arranged by the Inspector General of Ordnance; these should both be introduced from the commencement of the ensuing financial year, before which time it would be very desirable to eliminate from the stores all unserviceable, obsolete, or redundant articles, so that the stores in stock at the commencement of the year might represent those actually fit and ready for service; the quantity of each article in store at the several arsenals, magazines, &c., should be brought together in a general statement, and the value at the new rates should be ascertained. This should be the foundation of the accounts, so far as regards their money value, for the ensuing seven years, *i. e.*, until the period arrives for revising the rate book; the value of stores at the end of each year would be ascertained by adding to the value of the stock, at the commencement of the year, the value of all purchases, stores received from England, returned from regiments, civil officers, &c., and deducting the value of sales, condemnations, and issues to regiments, &c. It would be unnecessary to put a money value on the transactions between one arsenal or magazine or fort and another.

Mode of dealing with the accounts at head quarters.

II.—Stores in charge of Batteries of Artillery and Regiments of Cavalry and Infantry.

Regimental stores.

395. Half-yearly returns are now forwarded by each officer in charge of a battery of artillery, or of a regiment of cavalry or infantry, European or native; these returns show the following particulars, viz.:—

Names of Articles.	Equipment.	Balance in Store, 1st May 1864.				During the Half-Year.		Balance in Store, 1st October 1864.			
		Serviceable.	Repairable.	Unserviceable.	Total.	Received.	Issued.	Serviceable.	Repairable.	Unserviceable.	Total.

396. These

396. These statements are supported by the original vouchers, in regard to the receipts and issues, and by fair copies, *in extenso*, of these documents.

Originals and copies of vouchers are forwarded.

397. We consider that it would be very desirable to complete the equipment of all batteries and regiments to their normal standard, in which case it would be quite sufficient if the officers commanding furnished an annual instead of a half-yearly statement; the only documents that would be then required in support thereof would be the original vouchers, the fair copies being dispensed with.

Annual returns are sufficient.

III.—Stores in charge of Barrack Masters.

398. The course pursued in regard to the accounts of barrack masters has already been described at para. 167; we there suggested that the copies of the cash vouchers should be discontinued; we consider also that the copy of the day-book is unnecessary, and might be dispensed with; the examiner can take the necessary action on the original vouchers; these should be forwarded to him monthly.

Barrack store. Copy of day-book is not required.

399. By discontinuing the copy of the day-book, the native clerks that have recently been appointed at the principal barracks stations might be discontinued: the clerical work with regard to the accounts is very trifling, and we are of opinion that it should be performed by the barrack sergeants, by which means they would be acquiring a knowledge of the office routine, and would be qualifying themselves for promotion.

Native clerks might be discharged,

and the work done by barrack sergeants.

400. The ordnance examiner should abstract and record these accounts in the manner described in para. 168: the statements now furnished by him to the military accountant should be discontinued.

Not necessary to send statements to the military accountant.

IV.—Stores in charge of Civil Officers.

401. The accounts rendered by these officers are fully described in para. 154, we would suggest that, as the stores are issued for general use, there is no practical utility in retaining the full and original value on the books; it is sufficient to ascertain that the stores are actually in the charge of the officers to whom they have been delivered; this object would be accomplished, and a considerable saving of labour effected, were the officers in question to forward an annual instead of a half-yearly statement: the aggregate value of the several articles of store issued during the year would be shown by the store examiner; but he would not make any valuation of the stores in charge of the several officers.

An annual statement of stores in charge of civil officers is sufficient.

V.—Stores in charge of the Superintendents of the Manufacturing Establishments.

402 All stores issued to these departments must be carefully valued at the approved rates, for upon this depends the cost of the articles manufactured: in like manner the stock at the end of the year should be valued, and the value of any semi-manufactured articles should be carefully ascertained. We have already alluded to these accounts at para. 158 and in our report on the Cossipore gun foundry; we would only further suggest, that the detail examination of these accounts should be conducted by the local auditor already referred to, and that the annual result of the year's working, based upon the result of the local audit, should alone be forwarded to the examiner; the investigation of these accounts form the most important part of the duty of that officer, and although we have had occasion to take exception to the principle upon which the results of the year's working at Cossipore are shown, we should be doing an injustice to Mr. Leonard, the ordnance examiner, and his assistant, Mr. Vaughan, were we not to record our satisfaction of the painstaking manner in which these complicated accounts are examined, analysed, and reported on. We should, therefore, have no hesitation in entrusting to these officers the details necessary to carry out our suggestions in regard to the military store accounts.

Store accounts at manufacturing departments to be locally examined.

Store accounts are carefully examined by Mr. Leonard, and his principal assistant, Mr Vaughan, who could carry out reforms suggested.

403. Before concluding this subject, we would suggest that the books, returns, and statements relating to store transactions hitherto furnished to the military

All statements hitherto furnished

by the store examiner to military accountant to be discontinued.

military accountant by the ordnance examiner should be entirely discontinued, and that the military books should be limited to recording the cash transactions of the department, all records in regard to store services being kept by the store examiner, from whom information relating to these could at all times be obtained through the accountant general, under whose immediate orders this officer would serve.

General.

General registry for the Accountant General's Department;.

404. We have in para. 294 adverted to the advisability of the entire correspondence appertaining to the Military Account Department being addressed to the accountant general; we would urge an arrangement of this kind, and, in doing so, we would instance the fact that the entire correspondence of the separate departments of the War Office at home is addressed to one officer; it is registered, sorted, and distributed to the branches of the office concerned, and unity and promptness of action is ensured. If our proposition in regard to an amalgamated office under the immediate direction and control of the accountant General be approved, we consider that all correspondence connected with his duties should be addressed to him direct; if this were done, he would have an unlimited control over the entire system of account; with the view of facilitating this arrangement, we have given, in the Appendix No. 25, a memorandum drawn up by the gentlemen in charge of the Registry Department of the War Office, so that should it be considered desirable at any time to introduce a general system of registration, full explanations could be readily referred to: we will only observe, that the system has been in operation for several years and answers in every respect.

the system pursued at the War Office.

The arrear in the Military Accountant's office should be brought up.

405. We have adverted to the arrear that now exists in the Military Accountant's office; we suggest, should the recommendations contained in this report be approved—the military accountant being relieved of all current work, and relieved also of the duty of incorporating into the military books all store transactions; that he be allowed a period of 12 months, from the commencement of the ensuing financial year, to get up the arrear; and that, on the 1st May 1866, the balances due on the various personal accounts should be adjusted to 30th April 1865, and then transferred into the books for the year 1865-66.

Savings bank and other duties to be transferred from the military accountant.

406. From 1st May 1865 the military accountant should be relieved from all work connected with regimental savings' banks, remittances, and casualty returns, and from the preparation of all statements and returns hitherto compiled by him.

The store transactions might be omitted from the military books, 1862-63.

407. As the general military books have not been commenced for the year 1862-63, and as it is very desirable that they should be relieved, as much as possible, of all unnecessary detail, we would suggest that the store transactions should be omitted: we have, in the set of books we have proposed, limited them to cash transactions only, and we cannot conceive that any inconvenience will result if the omission of the store items commences with the years 1862-63.

A monthly report should be furnished of progress of adjusting arrear accounts.

408. We would again direct particular attention to the importance of adjusting every separate account now standing unclosed in the "Deposit" and "Advances Repayable" Ledgers: the military accountant should be directed to report the total number of these unsettled accounts, and a monthly return should then be forwarded by that officer to the accountant general, showing the number of these accounts which have been adjusted month by month.

The adjustment between the civil and military books should be made without delay.

409. The adjustment of the advances from civil treasuries on account of military services, is another subject that should demand the immediate and earnest attention of the military accountants of the three Presidencies: no time should be lost in obtaining a complete explanation in regard to every item of difference that may exist between the military and civil books, and the accounts should be adjusted to the latest date.

We have not had an opportunity of seeing the working of military account system of Madras or Bombay:

410. We regret that we have not had an opportunity of personally inspecting the books and accounts kept in the Military Account offices of Madras and Bombay: it would appear that, so far as relates to the adjustment of the advances from civil treasuries, there is every reason to apprehend that the books

are

are in an unsatisfactory state; this, however, cannot be fully ascertained unless they are subjected to a searching investigation by an officer totally unconnected with the department; this, so soon as an opportunity should arise, we would suggest, should be done.

411. We are given to understand that the same system of account is carried on in the Presidencies of Madras and Bombay as that pursued in regard to the Bengal Army, but upon this point we cannot obtain any very positive information: we, however, observe that, so far as the office of the Ordnance Examiner at Madras is concerned, the entire establishment of clerks, in number about 50, are not provided for in the department of account, but form a portion of, and are provided for in, the establishment of the Inspector General of Ordnance and Magazines; this arrangement is objectionable, and should be discontinued; we would propose that the course suggested in regard to the examiner of store accounts in Calcutta should be followed in Madras and Bombay.

System appears to be different at Madras;

it should be made uniform in the three Presidencies.

412. The military accounts would be much simplified if the present system of dividing the pay of regimental officers, under the heads of "Pay and Indian Allowances," "Extra Batta," "Tentage," &c., could be obviated; the exceptional rates of pay in the Presidencies also causes considerable embarrassment without any compensating advantage; it is desirable that the pay regulations should be simplified, and a nominal rate of regimental pay and allowances should, if possible, be established for all India.

Rates of regimental pay should be equalized.

413. We are given to understand that a New Pay Code has been, for the last five years, under compilation; it is very desirable that it should be finished without further delay; with this view we would suggest that the officer, who has been specially appointed for this duty, be relieved from all extraneous work such as attending Committees of Enquiry, &c. The delay in completing the Code has, we are informed to a great extent, been caused by the limited period that the officer in question has been able to devote to his primary duties.

Pay code should be completed without delay.

414. The labour of recording the accounts would be much diminished if pie were omitted from the books; disbursing officers should be directed to adjust their payments, so that the total amount of each voucher may be limited to rupees and annas, it being understood that in those cases when the voucher amounts to less than six pie they should be omitted, and when the voucher amounts to six pie or upwards, an anna may be charged.

Pie should be omitted from the account.

415. A considerable saving of clerical work would be effected if the Budget Estimate for military services were made up in £. instead of rupees, the pound sterling being in all cases calculated as 10 rupees.

Budget Estimates should be in £.

416. We have limited our observations to the course to be pursued in regard to the accounts of the army serving in Bengal, but in doing so, we would here wish to state that whatever suggestions we have made in regard to these accounts should be extended to Madras and Bombay also; one universal system should be established for the three Presidencies, so that if an officer of one Presidency is required for duty in one of the other Presidencies, he will be able to take up the work at once without incurring any delay in acquiring the technicalities or peculiarities of a system common only to the Presidency to which he is sent.

The suggestions in this report refer to Madras and Bombay, as well as to Bengal.

Conclusion.

417. We will now proceed to summarise the principal recommendations contained in this report; those of minor consideration will be found in the body of the report itself.

Budget Estimate.

1. The form should be entirely revised, and should be limited to showing the probable requirements for the ensuing year, compared with the Budget grant of the current year, and the forms of Estimate and the subsidiary Returns should emanate from the Accountant General's office. The "Revised," "Regular," and "Cash Requirement" Estimates should be discontinued.

2. Heads of Executive Departments should, under the limitations prescribed, be held responsible for the preparation of their estimates.

3. All military charges should be provided in the Military Budget Estimates, including those of the secretariat.

Disbursing Officers.

4. The duties now performed by Presidency Paymasters should be transferred to the office of the Accountant General in Bengal, and to that of the Controllers in Madras and Bombay.

5. Commissariat and other disbursing officers should pay, and include in their accounts, all expenditure appertaining to their respective establishments.

6. Paymasters of regiments and officers commanding batteries of artillery should be direct accountants, and should render their pay lists direct to the central account office in each Presidency.

7. This arrangement should eventually be extended to officers commanding regiments of native troops.

8. As vacancies occur the Paymasters of Circles should be abolished, and their duties distributed in the manner prescribed in the report.

9. New forms of regimental pay lists should be established on the model proposed in Appendix No. 9.

10. The sub-vouchers to accounts should be carefully revised; they should, as a rule, be printed on foolscap paper, and universally adopted throughout India.

11. Disbursing officers should render monthly statements of the drafts or orders drawn by them on the civil treasuries, and the deputy auditor and accountant generals of the several Presidencies or provinces should send corresponding statements to the Accountant General, Military Department in Bengal, and to the Controllers at Madras and Bombay respectively.

Central Account Offices.

12. The separate establishments of military account and audit should be consolidated into a Central Account Office in each of the three Presidencies; that in Bengal would be under the immediate directions of the Accountant General; and those in Madras and Bombay respectively would be under the Controllers, who would, however, be considered as the representatives of the Accountant General in those Presidencies.

13. The appointments of Accountant General and Controller in Bengal should be merged.

14. The Examiner of Commissariat Accounts should finally examine and classify the disbursements appertaining to medical, ordnance, and other services; he should also examine and record the transactions relating to the Commissariat Store Accounts.

15. The Commissariat and other examiners should be restricted from keeping any books or statements in regard to the progress of the expenditure; these should be kept by the—

16. Principal book-keeper, who should be a practical accountant; there should be a principal book-keeper appointed to each of the central offices of account.

17. The appointments of military accountant, examiner of medical accounts, and the compiler should be abolished.

18. The examiner of ordnance, barrack, and clothing accounts should, in future, be styled "Examiner of Store Accounts."

19. The several offices of accounts, now in various parts of Calcutta, should be brought together in a central office.

Cash

Cash Accounts.

20. The foundation of the accounts should be monthly statements of audited receipts and disbursements.

21. These statements or balance sheets should be prepared in each of the three Presidencies; copies of those prepared at Madras and Bombay would be forwarded to the Accountant General, Military Department, who would compile a General Statement for all India.

22. A copy of this General Statement should be furnished to the Financial Department, in lieu of all other returns and statements relating to the receipts and disbursements on account of military services.

23. The military books should record cash transactions only; those appertaining to the receipts and issues of stores should be recorded in a separate set of books to be kept by the Examiner of Store Accounts.

24. The greatest importance should be attached to a prompt and careful adjustment of the advances from civil treasuries on account of military services; a separate section of the book-keeper's branch of the office should be established with the view of making these adjustments.

25. An annual account of the receipts and disbursements for military services for all India will be prepared (Appendix, No. 24); and a copy of this account will be sent to the Financial Department.

Store Accounts.

26. The whole of the store accounts, excepting those of the Commissariat, should be examined, recorded, and adjusted by the "Examiner of Store Accounts;" this officer would, in Bengal, be under the immediate directions of the Accountant General, Military Department, and in Madras and Bombay respectively, he would be under the directions of the controller.

27. A system of local examination of store accounts should be established; many returns and statements now furnished should be discontinued, and the accounts simplified.

28. The rate book should be revised and corrected every seven years, and a valuation of stores in stock should be made at the termination of each seven-yearly period; the valuation should be at the revised rates, and should form the basis, as explained in the report, of the annual money value of stores in stock.

29. The clothing accounts of the agency would be simplified if the garments were made in sizes, and if the other suggestions on this subject were carried out.

General.

30. The proposed system of account, both cash and store, should be introduced from the commencement of the ensuing financial year, which should be altered to accord with the financial year in England, viz., 1st April.

31. The military accountants in each of the Presidencies should be allowed one year from the commencement of the ensuing financial year, to bring up the arrear of their books, and to adjust all outstanding accounts.

32. One system of account, both cash and store, should be adopted in each of the three Presidencies.

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418. We may observe that several of the recommendations contained in this report had already been under the consideration of the controller, who had abstained from issuing directions thereon pending the result of this inquiry.

Some of the recommendations have been under the consideration of the controller.

The work well done in some of the offices.

419. We may also state that, although we have considered it our duty to advert to the unnecessary elaboration of the work performed in the examination and record of the military accounts, we should be doing injustice to several able and zealous officers were we to omit to state that the organization and arrangements of their offices were very complete; that the audit was close up to date; and that the work is exceedingly well done. This being so, we have every confidence that the recommendations contained in this report, if approved, will be zealously carried out by the experienced officers at the head of the several establishments now forming the Military Account Department.

Detail entered into with the view of introducing the system at Madras and Bombay.

420. In apologising for the prolixity of this report, we would explain that we have gone into so much detail, with the view of facilitating the introduction of the system that we propose, into the military account offices of Madras and Bombay.

421. In conclusion we would wish to thank the many officers with whom we have been associated in this inquiry, for the information they have furnished to us, and for their uniform courtesy on all occasions.

The efficiency of the department has been the primary object sought:

422. The primary object we have had in view in this report, has been to make such proposals as will tend to the efficient working of the Military Account Departments; we have not in any way loosened the checks over dishonesty or negligence, and we have every confidence that, if the recommendations be carried out in their integrity, the military books will afford information with correctness, facility, and promptness. We have no hesitation in urging the adoption of the various alterations proposed, as the efficiency of the department will be increased, and an ultimate saving will accrue in the three Presidencies of at least 6,00,000 rupees, or 60,000 *l.* per annum; in verification of this statement, we would refer to a memorandum (Appendix No. 26), showing the appointments that it is proposed eventually to discontinue, and those that we suggest should be made; after allowing a very full margin for increased pay to the clerks, and for contingencies, the balance in favour of Government amounts to the sum stated.

this can be obtained, and a large annual saving in the cost of establishments.

Calcutta, 30 August 1864. (signed) *M. H. Foster*,
H. W. S. Whiffin.

APPENDIX.

ABSTRACT of APPENDICES to the Report of the Commissioners of Inquiry into Indian Accounts.

MILITARY ACCOUNT DEPARTMENT.

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APPENDIX, No. 1.

(See Paras. 235 and 241 of Report.)

WAR OFFICE MEMORANDUM, dated 24th June 1862.

THE Accountant General is responsible to the Secretary of State for all the business connected with—

1st. Preparing the annual Estimates to be submitted to Parliament for Army and Militia Services.

2d. Examining and allowing claims previous to payment, and auditing the accounts of accountants.

3d. Issuing all warrants for the payment of money required for the above services.

4th. Keeping the accounts relating to the receipts and expenditure for Army and Militia Services.

5th. Preparing, pursuant to Acts IX. & X. Vict., cap. xcii., sec. 2, an account to be laid before Parliament of the above receipts and expenditure.

Preparation of the Estimates.

The annual Estimates to be laid before Parliament will be prepared, under the directions of the Assistant Under Secretary of State, by the Accountant General, who is empowered to call upon heads of branches, departments, or establishments, to furnish such documents and statements as he may require.

He will prepare the Estimate of the sum required for pay, allowances, and other charges according to the number of the effective force to be maintained during the year, calculated at the rates fixed by Royal warrants.

He will see that no new charge is inserted in the Estimates, unless it has been approved by competent authority.

He will see that the Estimates are prepared for presentation to Parliament, in accordance with those which have been transmitted to and approved by the Treasury.

He will see that no alteration in the classification of services in the Army Estimates is made without the sanction of the Treasury.

He will prepare such information as may be required by the Select Committee of the House of Commons for the preparation of the Estimates of the charge of the disembodied militia of Great Britain and Ireland.

Examining and Allowing Claims previous to payment, and Auditing the Accounts of Accountants.

He will exercise an effective general control over the expenditure for army and militia services, taking care that the duties of the local controllers of expenditure are carefully and properly discharged.

He is to take care that there be no delay in the examination of certificates for payments, and that if claims are accompanied by proper vouchers and in all other respects correct, warrants or orders for payments shall be forthwith prepared; but in the event of any error in the accounts, or overcharge, or whenever in his opinion any item ought to be disallowed he is to take such steps, in order to correct the inaccuracies, as he may consider necessary.

He will not sign any orders for payment for stores supplied, or for works or services performed, the amount of which will exceed the sum voted by Parliament for each item, unless sanctioned by the Secretary of State.

He will see that the accounts of his sub-accountants are duly and correctly rendered, and examined without any unnecessary delay; he will allow only such portion of the expenditure as may be found to be in accordance with the warrants, orders, and regulations of the service, and will call for such information with regard to any of the items as he may deem necessary. In case satisfactory explanations be not given, he will require re-payment when due, from his sub-accountant, of any sums which may have been erroneously issued, but will not make demands for refunds from other persons without the authority of the Assistant Under Secretary of State. In case of any new or extraordinary charge, he will submit the same for the directions of the Secretary of State.

He will further examine, check, and allow such store accounts as may be referred to him by the Secretary of State, and at present those rendered by all officers of the Commissariat and Purveyors' Departments, and by governors and warders, or other persons in charge of military prisons and garrison or barrack cells, taking care that all issues are made in accordance with the regulations of the service.

The Superintendent of the several manufacturing departments will render, as soon after the termination of the financial year as possible, balance sheets, and, where practicable, profit and loss accounts, showing the result of the year's working; the Accountant General will be held responsible that such documents are rendered in strict accordance with the forms prescribed, and in conformity with the principles laid down in the War Office circular to the heads of the manufacturing departments, No. dated ; he will see that all sums disbursed and allowed in the quarterly accounts current are duly accounted for in the balance sheets, as well as all stores purchased or received from other sources, and arrange that the accounts, both cash and store, be subjected to such detailed audit as he may deem necessary, either by delegating a gentleman from his department to perform the duty locally, or by having the necessary accounts and vouchers rendered to him direct. In all cases where a deviation from the established principles may be detected involving any difference in result, the matter should be submitted by the Accountant General to the Assistant Under Secretary of State.

Issuing all Warrants, &c.

He is to prepare all warrants, orders or authorities to Her Majesty's Paymaster General for the payment, receipt or transfer of monies on account of army and militia services, excepting those non-effective services stated below.*

Warrants on the Paymaster General will be signed by one of the assistant Accountants General, and countersigned by the Accountant General. In the absence of the latter, they will be signed by one of the assistant Accountant Generals, and countersigned by the other, according to the directions of the Accountant General; and in the event of the absence of two of these officers, they will be signed by one of the other superior officers of the department, whose names are recorded for this purpose in the books of the Paymaster General, and countersigned by the Accountant General, or by the assistant Accountant General who may be present.

The Accountant General is to take care that the sums issued to agents, paymasters, and other imprest accountants, are limited to the actual requirements of the service; and that the balances of public money retained in their hands are restricted to the minimum amount required.

He will demand payment of all sums due to the department for stores supplied, or services performed for other departments, Colonial Governments, corporate bodies, or private individuals, and place such sums, when received, to the credit of the proper accounts. In the event of any undue delay in such payment he will immediately report the same to the Assistant Under Secretary of State.

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* Rewards for military services; pay of general officers; pay of reduced and retired officers; and half-pay; widows' pensions and compassionate allowances; pensions and allowances to wounded officers; in-pensions (Chelsea Hospital); superannuation allowances, and retired allowances to officers of the disembodied and local militia.

Keeping the Accounts relating to the Receipts and Expenditure for Army and Militia Services.

He is to keep a ledger and such other books as have been ordered, by the system of double entry, in which all sums received and expended for Army and Militia Services are to be carefully entered.

It will be his duty to propose such improvements in the present system of accounts as experience may suggest, and to render it as simple and economical as possible.

He is responsible that the books are properly kept and duly posted to the latest date, and he is to report quarterly to the Assistant Under Secretary of State upon their condition.

He will watch the expenditure upon the different heads of Army and Militia Services, and report at once, should he have reason to anticipate, any excess of expenditure beyond the several votes of Parliament.

Preparing Annual Accounts.

He will prepare, in accordance with the Acts IX. and X. Vict., cap. xcii, sec. 2, an account of the receipt and expenditure for Army and Militia Services, and will forward the same to the Commissioners for Auditing the Public Accounts.

On making up the account of receipt and expenditure, he will obtain from the heads of departments and others such information as may be necessary to explain any excesses beyond the grants of Parliament.

He will submit to the Assistant Under Secretary of State all papers requiring the Secretary of State's directions.

In all details connected with the accounts, such as requiring information or explanation from controllers of army expenditure, military accountants, paymasters, cashiers, and other sub-accountants, contractors, foreign agents and others, and in all matters connected with the mode of issuing or receiving money, he may correspond with the respective parties; but he is not to issue any orders of a general nature, nor to enter into any general correspondence relating to his department, as all letters of that description are to be signed by the Assistant Under Secretary of State. He will submit all appeals from his decisions for the orders of the Assistant Under Secretary of State.

All questions involving financial considerations, or affecting the Estimates, which may arise in any of the other departments of the office, will be referred, before they are passed on for decision, to the Account Department, and there dealt with as to their financial bearings, as the Assistant Under Secretary of State may from time to time direct. The papers thus referred from other departments, will afterwards be returned to those departments to be submitted for final decision. It is to be distinctly understood, that in such cases no orders are to be given inconsistent with the opinion of the Account Department, without the sanction of the Secretary of State or Parliamentary Under Secretary.

The Assistant Under Secretary will sign all letters to the Treasury, except such as relate to superannuation, the establishment of the office, or other matters connected with the branches specially under the charge of the Permanent Under Secretary of State.

He will prepare such accounts and statements connected with the receipt and expenditure on account of Army and Militia Services, as may be required by Parliament.

One assistant accountant general will be charged with the duty of superintending—

1. The preparation of the Parliamentary Estimates.
2. The examination of claims before payment.
3. The issue of orders for the payment of money.
4. The book keeping.
5. The examination of, and correspondence relating to, foreign cash accounts and the store accounts of the commissariat, purveyors, and military prisons.
6. The examination of, and correspondence relating to, the accounts of the Manufacturing Departments, officers of the Store Department, barrack masters, purveyors, military accountants, and other cash accountants at home, and the store accounts of the commissariat and purveyors.
7. The recovery of all sums due by other departments, Colonial Governments, corporate bodies, or private individuals for stores supplied, or services performed.

The other assistant accountant general will be charged with the duty of superintending the examination and audit of, and the correspondence relating to—

1. Staff pay and salaries at home.
2. Regimental accounts.
3. The accounts of the recruiting districts and depôt battalions.
4. The accounts connected with the non-effective services and pensions.
5. The accounts of the Militia, Yeomanry, and Volunteers.
6. Effects of officers and soldiers, remittances, and savings' banks.

G. C. Lewis.

APPENDIX, No. 2.

(*See* Paras. 77, 132, and 312 of Report.)

INDIA.

MILITARY ACCOUNT DEPARTMENT.

STATEMENT of the Amount provided in the Military Budget Estimate for the Expenses of the Military Account Offices for the year ending 30th April 1865.

DESCRIPTION OF OFFICE.	BENGAL.				MADRAS.				BOMBAY.				TOTAL.		
	Staff.		Office Establishment.		Staff.		Office Establishment.		Staff.		Office Establishment.				
	Numbers.	Pay.	Number of Clerks.	Pay and Contingencies.	Number.	Pay.	Number of Clerks.	Pay and Contingencies.	Numbers.	Pay.	Number of Clerks.	Pay and Contingencies.	Staff.	Clerks.	Amount.
		Rs.		*Rs.*		*Rs.*		*Rs.*		*Rs.*					*Rs.*
ACCOUNTANT GENERAL - -	3	70,000	18	53,000	–	–	–	–	–	–	–	–	3	18	1,23,000
CONTROLLER - - - - -	1	30,000	18	31,400	1	37,920	85	61,200	1	27,000	10	11,800	3	113	1,99,320
MILITARY ACCOUNTANT - -	1	25,800	81	66,400	1	20,890	55	23,700	1	20,800	41	25,200	3	177	1,82,790
COMPILER - - - - -	1	7,800	24	17,000	1	16,090	22	5,600	1	7,200	14	9,000	3	60	62,690
ASSISTANTS ON PROBATION -	6	*25,300	–	–	–	–	–	–	–	–	–	–	6	–	25,300
EXAMINER, PAY DEPARTMENT	2	27,600	66	83,100	1	15,000	–	†	2	16,000	40	35,000	5	106	1,76,700
EXAMINER, COMMISSARIAT AND STUD ACCOUNTS - - -	2	27,300	81	86,300	1	19,700	70	30,300	1	20,000	50	37,000	4	201	2,30,100
EXAMINER, MEDICAL ACCOUNTS	1	15,300	15	18,600	1	13,800	19	3,600	1	12,000	14	6,800	3	48	70,100
EXAMINER, ORDNANCE ACCOUNTS - - - - -	1	9,200	47	40,700	1	13,700	–	‡	1	11,000	31	23,000	3	78	97,600
EXAMINER, BARRACK ACCOUNTS	–	–	4	3,400	–	–	–	‡	–	–	–	–	–	4	3,400
EXAMINER, CLOTHING ACCOUNT - - - - -	–	–	13	10,900	–	–	–	‡	–	–	–	–	–	13	10,900
PAY, INVALID, AND PENSION PAYMASTERS - - -	10	1,28,600	165	1,22,600	11	1,62,400	169	86,600	8	93,400	110	66,700	29	444	6,60,300
ALLOWANCES TO OFFICERS IN CHARGE OF MILITARY CHESTS	–	–	–	–	–	–	–	–	8	14,600	2	2,300	8	2	16,900
TOTAL STAFF AND CLERKS -	28	3,66,000	532	5,33,400	18	2,99,500	420	2,20,500	24	2,22,000	312	2,16,800			
TOTAL - - - *Rs.*		9,00,300				5,20,000				4,38,800					
TOTAL for INDIA, *Rs.* 18,59,100 - - - - -													70	1,264	18,59,100

or £. 185,910 per Annum.

* This amount represents the pay and allowances of Officers and Probationers specially attached to the Military Account Department.
† The Office Establishment of the Controller is partly employed under the direction of the Pay Examiner.
‡ No separate Ordnance Audit Establishment exists in the Madras Presidency, the Clerks employed on the duties of Audit (in number about 50) are under the orders of the inspector General of Ordnance and Magazines.

BENGAL.

DETAIL of the Sum of 9,00,300 Rupees provided in the Military Estimate of Bengal, for the Year 1864-65, on acconut of the Military Account Departments.

OFFICE.	NAME and Rank of Officer.	Pay of Supervising Officers.		Pay of Clerks and Office Contingencies.		TOTAL Expenses of each Office per Annum.
		Of each Officer.	TOTAL.	Number of Clerks.	Amount.	
		Rs.	*Rs.*		*Rs.*	*Rs.*
Accountant General - -	Colonel A. Broome, R.A. -	36,000				
	Lieut. Colonel Beecher* -	19,300				
Assistant Accountant General	A. P. Simkins - -	14,700				
			70,000	18†	53,000	1,23,000
Controller - - - - -	Lieut. Colonel Atkinson -	- -	30,000	18	31,400	61,400
Military Accountant - - -	Lieut. Colonel Hill - -	- -	25,800	81	66,400	92,200
Compiler - - - - -	E. W. Hollingbery - -	- -	7,800	24	17,000	24,800
Assistants on Probation - -	Captain H. D. Battye -	6,200				
	Captain T. C. Innes -	6,200				
	Captain J. P. Martin -	6,200				
	Lieut. C. A. Carter -	4,300				
	Two Probationers, Staff, 1,200 rupees each per annum - - -	2,400				
			25,300	-	- -	25,300
Pay Department:						
1st Examiner - - - -	Captain T. Harrison -	15,000				
2d Examiner - - - -	Captain W. W. Aubert -	12,600				
			27,600	66	83,100	1,10,700
Commissariat and Stud Accounts:						
Examiner - - - - -	Major James - - -	17,700				
Assistant Examiner - - -	Lieutenant M. C. Perreau	9,600				
			27,300	81	86,300	1,13,600
Medical Accounts:						
Examiner - - - - -	Surgeon Major Butler -	- -	15,300	15	18,600	33,900
Ordnance Accounts:						
Examiner - - - - -	Lieutenant J. Leonard -	- -	9,200	47	40,700	49,900
Barrack Accounts:						
Examiner - - - - -	Ditto - - -	- -	- -	4	3,400	3,400
Clothing Accounts:						
Examiner - - - - -	Ditto - - - -	- -	- -	13	10,900	10,900
Presidency Paymaster - -	Lieut. Colonel Mundy -	22,200	- -	47	35,120	57,320
Circle Pay Officers:						
Meerut - - - - -	Captain Elderton - -	11,890	- -	22	15,150	27,040
Allahabad - - - - -	Major Hunter - -	14,890	- -	20	13,800	28,690
Lucknow - - - - -	Major G. E. Anderson -	14,890	- -	16	13,150	28,040
Lahore - - - - -	Captain Williams - -	11,280	- -	16	13,400	24,680
Trans-Ravee - - - -	Captain Hay - - -	11,280	- -	18	15,200	26,480
Invalid Paymaster - - -	Captain —— - -	10,940	- -	1	3,000	13,940
Pension Paymasters:						
Dinapore - - - - -	Major Brown - - -	12,430	- -	10	7,230	19,660
Cawnpore - - - - -	Captain Cockburn - -	9,750	- -	9	5,150	14,900
Meerut - - - - -	Major C. Hamilton -	9,050	- -	6	1,400	10,450
			1,28,600		1,22,600	
	Total Number of Clerks - -		- -	532		
			3,66,900	-	5,33,400	
	TOTAL for Bengal - -		- - *Rs.* 9,00,300			9,00,300

Note.—Since the publication of the Military Estimates, the Office of the Accountant General and the Controller have been partially revised.

* This officer is employed in revising the Pay Code. † Three of these Clerks are employed under Lieutenant Colonel Beecher.

MADRAS.

DETAIL of the Sum of 5,20,000 Rupees provided in the Military Estimate for the Year 1864-65, on account of the Military Account Departments.

OFFICE.	NAME and Rank of Officer.	Pay of Supervising Officers.		Pay of Clerks and Office Contingencies.		TOTAL Expenses of each Office per Annum.
		Of each Officer.	TOTAL.	No. of Clerks.	Amount.	
		Rs.	*Rs.*		*Rs.*	*Rs.*
Controller	Colonel T. M'Goun	-	37,920	85	61,200*	99,120
Military Accountant	Major C. H. Drury	-	20,890	55	23,700	44,590
Compiler	Major J. G. Touch	-	16,090	22	5,600	21,690
Pay Department:						
Examiner	Captain J. W. Rideout	-	15,000	–	-	15,000*
Commissariat and Stud Accounts:						
Examiner	Major Gillilan	-	19,700	70	39,800	59,500
Medical Accounts:						
Examiner	Surgeon Major J.W. Mudge	-	13,800	19	3,600	17,400
Ordnance Accounts:						
Examiner	Major Fasken	-	13,700	–	-	13,700†
Presidency Paymaster	Colonel Macdonald	21,900	-	24	14,100	36,000
Paymaster, Bangalore	Major C. P. Taylor	14,850	-	15	6,000	20,850
Ditto - Trichinopoly	Lieut. Colonel G. W. Russell	17,100	-	17	5,000	22,100
Ditto - Secundrabad	Lieut. Col. Alex. R. Fraser	17,100	-	12	6,850	23,950
Ditto - Nagpore Force, Kamptee	Lieut. Colonel Tod	17,100	-	12	6,700	23,800
Ditto - Ceded Districts	Captain G. Pringle	11,650	-	11	3,350	15,000
Ditto - Northern Division	Captain William C. Clarke	11,650	-	15	4,350	16,000
Ditto - Pegu Division	Captain R. G. Magrath, Acting	12,150	-	14	12,050	24,200
Ditto - Malabar and Canara	Captain Walter Douglas, Acting	8,550	-	11	4,200	12,750
Ditto - Poonamallee	Captain J. H. Stoddard	6,850	-	6	1,500	8,350
Pension Department	Captain Roberts	12,500	-	32	10,500	23,000
Allowances for payment of Pensions		11,000	-	–	12,000	23,000
			1,62,400	–	86,600	
	TOTAL Number of Clerks		-	420		
			2,99,500	–	2,20,500	
	TOTAL for Madras		- *Rs.* 5,20,000			5,20,000

* The establishment of the Controller is partly employed under the directions of the Pay Examiner.

† The clerks employed on the duties of auditing the Ordnance Accounts (in number about 50) form a portion of the establishment under the direction of the Inspector General of Ordnance and Magazines.

BOMBAY.

DETAIL of the Sum of 4,38,800 Rupees provided in the Military Estimate, for the Year 1864–65, on account of the Military Account Departments.

OFFICE.	NAME and Rank of Officer.	Pay of Supervising Officers.		Pay of Clerks and Office Contingencies.		TOTAL Expense of each Office per Annum.
		Of each Officer.	TOTAL.	Number of Clerks.	Amount.	
		Rs.	*Rs.*		*Rs.*	*Rs.*
Controller	Lieut. Col. H. J. Barr	-	27,000	10	11,800	38,800
Military Accountant	Lieut. Col. H. T. Vincent	-	20,800	14	25,200	46,000
Compiler	W. Maidment	-	7,200	14	9,000	16,200
Pay Department:						
First Examiner	Captain W. F. Chitty	11,300				
Second Examiner	T. Selby	4,700				
			16,000	40	35,000	51,000
Commissariat and Stud Accounts:						
Examiner	Lieut. Col. R. S. Shaw	-	20,000	50	37,000	57,000
Medical Accounts:						
Examiner	Surgeon Major Johnstone	-	12,000	14	6,800	18,800
Ordnance Accounts:						
Examiner	Captain T. H. Turner	-	11,000	31	23,000	34,000
Presidency Paymaster	Major J. C. Coley	24,000	-	33	22,500	46,500
Paymaster, Poonah Division	Lieut. Col. D. O. Compton	11,600	-	20	10,900	22,500
Ditto - Northern Division	Captain A. W. Graham	14,800	-	18	11,500	26,300
Ditto - Scind Division	Captain D. W. Young	11,600	-	12	11,400	23,000
Pension Departments:						
Presidency	Major Annesley	14,000	-	13	5,400	19,400
Poonah Division	Major W. Reynolds	4,500	-	4	1,400	5,900
Surat Division	Captain H. S. Osborne	5,400	-	5	1,600	7,000
Southern Konkan	Captain Bourdillon	7,500	-	5	2,000	9,500
			93,400	-	66,700	
Military Chests:						
Nusserabad	Captain Green, Acting Brigade Major	700	-	1	300	1,000
Neemuch	Captain Baumgartner	1,040	-	-	30	1,070
Asseerghur	Captain Plomer	700	-	-	-	700
Kolapoor	Captain ———	700	-	-	-	700
Dapoolie	Captain Jardine, Invalid Establishment	4,700	-	-	-	4,700
Deesa	Captain Leath	360	-	1	820	1,180
Mhow	Captain Day	5,700	-	-	1,150	6,850
Aden	Captain Goodfellow, Asist. Political Resident	700	-	1	-	700
			14,600	-	2,300	
	Total Number of Clerks	-	-	312		
			2,22,000	-	2,16,800	
	TOTAL for Bombay		*Rs.* 4,38,800			4,38,800

Appendix No. 3.

(See Para. 158 of Report.)

From *J. Leonard,* Esq., Examiner of Ordnance Accounts, to the Controller, Military Finance;—(No. 6218, dated 25th January 1864).

In reply to your No. 7079 of 21st January 1864, on Government letter in the Financial Department, No. 6524 of 30th December 1863, and Military Finance Department, No. 3645 of 18th January 1864, calling for a report on the system of accounting observed in the gunpowder manufactory at Ishapore, near Calcutta, I have the honour to intimate that the accounts are very simple, the operations of the manufactory being confined to—

Making powder;
„ Powder barrels;
Refining saltpetre, &c. &c.

The documents comprise a Monthly Store Day Book.
„ Cash Bills.
„ Account Current, and an Annual Store Ledger, with Annual Accounts Current of Stores, of Cash and Manufacture for each of the Departments (Powder and Barrel).

2. The *Store Day Book* contains all transactions of receipt and issue in respect of manufacture and supply.

3. The *Bills for Cash* are of two kinds, one for the permanent establishment, the other for extra artificers and all contingent expenditure.

4. The Cash Account Current sets forth all remittances received from the public treasuries or otherwise, and all expenditure therefrom.

5. The store and contingent cash accounts are audited by the ordnance examiner, and the bills for permanent establishments by the pay examiner, and all expenditure of either kind is pre-audited by the Inspector General of Ordnance on monthly estimates very early after the close of each month; cash expenditure, for whatever purpose expended, is tabulated in the examiner's office against the budget grant under the classified heads of expenditure.

6. Again, remittances and cash expenditure of every description undergo the scrutiny of the Military Accountant and Accountant General of India; thus there are many checks established in respect of book accounts; and that they are efficient I have continual experience from references made on doubtful items, as comparison proceeds between the books of banks, treasuries, Military Accountant, and disbursing officers.

7. Annual store ledger condenses the particulars of the day book in the ordinary Dr. and Cr. form; the arrangement is alphabetical under the following classes:—

Powder Department.

1. Apparatus used in manufacture.
2. „ chemical
3. Furniture.
4. Machinery.
5. Materials for manufacture.
6. Stock of cattle, &c., excluded from the other classes.
7. Tools.
8. Utensils, boiler, &c.

Barrel Department.

1. Barrels.
2. Barrel Components.
3. Tools.

8. *Annual*

8. *Annual Account Current of Stores* brings the store transactions of the year under one view, thus:—

Dr. *Cr.*

	Rs.	*a.*	*p.*		*Rs.*	*a.*	*p.*
To stock, 31st May 1859 - -	6,47,707	-	11	By supplies and issues of every description under each head - - - -	7,61,590	14	5
„ Receipts from Commissariat Departments under each head, &c. &c. &c. - -	8,34,174	9	9	„ Stock, 1st June 1860 - -	7,20,290	12	3
Total - - - *Rs.*	14,81,881	10	8	Total - - - *Rs.*	14,81,881	10	8

9. *Annual Account Current of Cash and Stores* exhibits the whole proceedings of the year in cash and stores, thus:—

Dr. *Cr.*

	Rs.		*Rs.*	*a.*	*p.*	
To amount of audited bills for the year - - - - -	3,11,981	By delivery of 11,440 barrels of gunpowder, or 11,44,000 lbs:				
„ Stores issued for manufacture - - - - -	5,11,470	„ Cost of manufacture per 100 lbs. - - - - -	20	6	3	
„ Loss, &c. on cattle - -	1,840	„ Military pay officers - -	1	1	9	
„ Wear and tear of machinery and utensils - - -	10,650	„ Machinery and accounts -	-	14	10	
„ Interest at 5 per cent. in value of mills and buildings - - - - -	13,715	„ Interest at 5 per cent. - -	1	3	4	
		11,440 at - -	23	10	2 =	2,70,414
		By Stores received from manufacture, &c., conversion and transfer - - - - -				5,79,242
Total - - - *Rs.*	8,49,656	Total - - - *Rs.*				8,49,656

N.B.—Every separate entry in these accounts current is supported by detailed valuation statements fully explanatory of the several processes of manufacture.

10. The method of finding the wear and tear of machinery, interest, &c., is not generally used. I will therefore briefly explain it:—

1st. Divide original cost of each article of machinery by the period it is estimated to last, and charge off the quotient annually on the produce.

2d. Interest at the rate of the current Government loan is charged in value of buildings septennially assessed by Public Works Department, and on the cost of machinery not written off under Section 1.

3d. Cost of actual repair to buildings and machinery is charged on produce.

4th. The whole salary of agent and of European subordinates is charged on produce.

11. In addition to the regular accounts as explained, statements are submitted to verify the working of the factory, viz:—

COMPARATIVE STATEMENT of Powder made in Three Years.

Powder made in - -	1857-58.	1858-59.	1859-60.
Number of barrels of 100 lbs. each - - -	10,857	11,148	11,440
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p,*
1. Extra people on each barrel - - - -	1 8 8	1 4 9	1 5 8
2. Materials for manufacture purchased or supplied - - - - - - - - -	1 5 9	1 8 3	1 8 6
3. Wear and tear - - - - - -	- 6 7	- 2 10	- 2 3
4. Contingencies - - - - - -	- 3 4	- - 8	- - 10
5. Materials for stock, &c. - - - -	12 11 11	12 6 7	13 10 7
6. Fixed establishment - - - - -	1 4 11	1 10 3	1 9 4
7. Cattle „ - - - - - -	- 3 3	- 5 11	- 6 7
8. „ Casualties - - - - - -	- - -	- 2 10	- 1 4
9. „ Feeding - - - - - -	—	—	—
10. Conversions and condemnations - - -	1 7 5	2 - 1	1 8 3
11. Interest on value of buildings - - -	1 8 3	1 3 8	1 3 4
12. Military pay of agent, &c. - - - -	- - -	1 - 4	1 1 9
13. Wear and tear of machinery - - -	- - -	- 14 3	- 14 10
		Decimals	1·2
Value per Barrel - - -	20 14 1	22 11 10	23 10 2

12. This statement is reversed for the two last years, to show the increase and decrease in the above document: excess appears in Nos. 1, 2, 4, 5, 7, 12, & 13, and decrease in Nos. 3, 6, 8, 9, 10 & 11—being thus accounted for: excess or increase in price, addition to fixed establishment, increase in the market value of firewood, saltpetre, charcoal-wood, addition to pay of bullock-men, new hydraulic press, &c.; decrease, by fewer casualties in bullocks, cheaper grain for cattle, fewer condemnations, &c. Similar comparisons are made separately in respect of the more valuable articles of consumption, such as crude saltpetre, gram, firewood, charcoal-wood; and the results in the barrel department are shown precisely in the same manner throughout.

13. When these accounts reach the examiner's office they are examined in detail, and the result of the year's working is reported to the Controller, Military Finance, in the manner following:—

MANUFACTORY ACCOUNT of Gunpowder Agency for Year 1859-60.

Dr.			*Cr.*	
	Rs.			*Rs.*
To Cost of Supervision -	30,730	By making 11,440 barrels of Gunpowder of 100 lbs. each - - - - -		2,70,414
„ „ of Material used in Manufacture - -	1,72,301			
	1,45,565	By value of 13,995 barrels „ „ 622 „		1,45,565
„ Interest, Wear and Tear, &c. - - - - -	24,364			
„ Contingent Expenditure	15,260			
„ Labour - - - -	11,067			
„ Military Pay - -	12,702			
TOTAL - - - *Rs.*	4,15,979	TOTAL - - *Rs.*		4,15,979

Teak heads and staves for making barrels, and the workmanship for setting them, being supplied by contract. Barrel manufacture requires no particular remark. Copper hoops come from England. The cost this year is about *Rs.* 9. 15. 3. per barrel.

N. B.—The cost of maintaining this establishment for this year is 13 per cent. of the out-turn; this centage is, more or less, according to the aggregate value of the work turned out during the year.

14. The clerical portion of this establishment is very limited, consisting of—

1	Accountant	-	-	-	-	-	at 50	rupees	per month
1	Writer	-	-	-	-	-	„ 30	„	„
1	Ditto	-	-	-	-	-	„ 20	„	„
1	Ditto	-	-	-	-	-	„ 10	„	„
1	Duftry	-	-	-	-	-	„ 7	„	„
					TOTAL	-	- 117	„	„

with three Sircars for the Muster, Godown, and Treasury duties, at a cost of 55 Rupees per mensem, and yet there is no delay in rendering these accounts, and they are always very correct.

15. I have much experience in store accounts, and consider that those rendered by the manufactory establishments of the Bengal Ordnance are very complete in themselves, and that with careful examination and comparison they afford good protection to Government in all the expenditure connected with them in as far as it can be controlled by documents. All the accounts are on the principle herein explained; those of the gun carriage and foundry are far more voluminous on account of the variety and quality of articles manufactured. Foundry Timber Agency, Gun Carriage Gunpowder.

APPENDIX, No. 4. - - - - - - - -
(See Para. 251 of Report.)

MILITARY BUDGET ESTIMATE OF INDIA FOR THE YEAR 1865-66. - -

ABSTRACT of the ESTIMATED EXPENDITURE for MILITARY SERVICES

GRANTS.		BENGAL.		MADRAS.	
		1865-66.	1864-65.	1865-66.	1864-65.
	EFFECTIVE SERVICES.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	ARMY AND GARRISON STAFF - - - -		25,04,228		
2	ADMINISTRATIVE STAFF - - - - - -		12,29,872		
3	REGIMENTAL PAY, ALLOWANCES, AND CHARGES -		3,98,54,879		
4	COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES - - - - - - - - -		1,15,51,962		
5	STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES - - - - - - - - -		13,90,117		
6	CLOTHING ESTABLISHMENT, SUPPLIES, AND SERVICES		8,69,900		
7	BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES		16,75,060		
8	ADMINISTRATION OF MARTIAL LAW - -		1,77,916		
9	MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES		24,69,518		
10	ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE - - - - - - - -		25,06,988		
11	ECCLESIASTICAL - - - - - - - -		1,43,500		
12	EDUCATION - - - - - - - - -		2,77,800		
13	SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL -		9,49,200		
14	SEA TRANSPORT CHARGES - - - - -		11,68,200		
15	MISCELLANEOUS SERVICES - - - - -		10,82,634		
16	VOLUNTEER CORPS - - - - - - -		2,376		
	TOTAL EFFECTIVE SERVICES - - - *Rs.*		6,78,54,150		
	NON-EFFECTIVE SERVICES.				
17	REWARDS FOR MILITARY SERVICE - - - -		1,10,800		
18	RETIRED OFFICERS - - - - - - -		1,17,000		
19	MILITARY PENSIONS - - - - - - -		19,48,500		
20	PENSIONS TO WIDOWS AND ORPHANS TO EUROPEAN OFFICERS AND SOLDIERS - - - - -		28,600		
21	CIVIL PENSIONS AND GRATUITIES - - - -		91,598		
	TOTAL NON-EFFECTIVE SERVICES - - *Rs.*		22,96,498		
	RECAPITULATION.				
	EFFECTIVE SERVICES - - - - - -		6,78,54,150		
	NON-EFFECTIVE SERVICES - - - - -		22,96,498		
	TOTAL - - *Rs.*		7,01,50,648		

Calcutta,
_____ 1865.

APPENDIX, No. 4.
(See Para. 251 of Report.)

MILITARY BUDGET ESTIMATE OF INDIA FOR THR YEAR 1865-66.

in *India*, for the Year from 1st May 1865 to 30th April 1866.

BOMBAY.		TOTAL INDIA.		Charges to be Defrayed in England.		GRAND TOTAL.		Comparison with the Estimate 1864-65.	
1865-66.	1864-65.	1865-66.	1864-65.	1865-66.	1864-65.	1865-66.	1864-65.	Increase.	Decrease.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
					—				
					—				
					72,99,000				
					—				
					—				
					17,33,690				
					—				
					—				
					2,11,160				
					13,11,610				
					—				
					94,120				
					40,930				
					13,91,000				
					17,84,500				
					—				
					1,38,66,010				
					1,14,96,000				
					1,14,96,000				
					1,38,66,010				
					1,14,96,000				
					2,53,62,010				

NET INCREASE (or DECREASE) in 1865-66, Rupees _____

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Accountant General.

MILITARY BUDGET ESTIMATE of INDIA for the Year 1865-66—*continued.*

STATEMENT showing the ESTIMATED EXPENDITURE for MILITARY SERVICES in each
RECOVERIES on account thereof to be credited

Grant.		BENGAL.			MADRAS.		
		Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.	Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.
	EFFECTIVE SERVICES.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	ARMY AND GARRISON STAFF						
2	ADMINISTRATIVE STAFF						
3	REGIMENTAL PAY, ALLOWANCES, AND CHARGES						
4	COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES						
5	STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES						
6	CLOTHING ESTABLISHMENT; SUPPLIES, AND SERVICES						
7	BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES						
8	ADMINISTRATION OF MARTIAL LAW						
9	MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES						
10	ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE						
11	ECCLESIASTICAL						
12	EDUCATION						
13	SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL						
14	SEA TRANSPORT CHARGES						
15	MISCELLANEOUS SERVICES						
16	VOLUNTEER CORPS						
	TOTAL EFFECTIVE SERVICES - *Rs.*						
	NON-EFFECTIVE SERVICES.						
17	REWARDS FOR MILITARY SERVICE						
18	RETIRED OFFICERS						
19	MILITARY PENSIONS						
20	PENSIONS TO WIDOWS AND ORPHANS OF EUROPEAN OFFICERS AND SOLDIERS						
21	CIVIL PENSIONS AND GRATUITIES						
	TOTAL NON EFFECTIVE SERVICES - *Rs.*						
	RECAPITULATION.						
	EFFECTIVE SERVICES						
	NON-EFFECTIVE SERVICES						
	TOTAL - - - *Rs.*						

MILITARY BUDGET ESTIMATE of INDIA for the Year 1865-66—*continued.*

PRESIDENCY in *India* and in *England*, and the APPROXIMATE AMOUNT of RECEIPTS and to REVENUE, during the Year 1865-66.

BOMBAY.			ENGLAND.			TOTAL.		
Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.	Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.	Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*

MILITARY BUDGET ESTIMATE of INDIA for the Year 1865-66—*continued.*

ABSTRACT STATEMENT of the Numbers (per Establishment) of the EUROPEAN and

	TOTAL FOR INDIA.					
	NUMBERS (per Establishment), exclusive of Native Artificers and others.			TOTAL.		Horses.
	European Army.	Native Army.		1865-66.	1864-65.	
		Europeans.	Natives.			
ARTILLERY.						
OFFICERS						
NON-COMMISSIONED OFFICERS, TRUMPETERS, DRUMMERS, AND ARTIFICERS						
RANK AND FILE						
CAVALRY.						
OFFICERS						
NON-COMMISSIONED OFFICERS, TRUMPETERS, AND DRUMMERS						
RANK AND FILE						
ENGINEERS AND SAPPERS.						
OFFICERS						
NON-COMMISSIONED OFFICERS, TRUMPETERS, DRUMMERS, AND ARTIFICERS						
RANK AND FILE						
INFANTRY.						
OFFICERS						
NON-COMMISSIONED OFFICERS, TRUMPETERS, AND DRUMMERS						
RANK AND FILE						
INVALID AND VETERAN ESTABLISHMENT.						
OFFICERS						
NON-COMMISSIONED OFFICERS						
RANK AND FILE						
MISCELLANEOUS OFFICERS.						
STAFF CORPS						
GENERAL LIST, CAVALRY } Including Cadres of Old						
„ INFANTRY } Corps						
UNATTACHED AND LOCAL						
TOTAL 1865-66						
TOTAL 1864-65						

MILITARY BUDGET ESTIMATE of INDIA for the Year 1865-66—*continued.*

NATIVE ARMIES (exclusive of Native Artificers and Followers) in *India*, during the Year 1865-66.

BENGAL.				MADRAS.				BOMBAY.			
NUMBERS (per Establishment), exclusive of Native Artificers and others.			Horses.	NUMBERS (per Establishment), exclusive of Native Artificers and others.			Horses.	NUMBERS (per Establishment), exclusive of Native Artificers and others.			Horses.
European Army.	Native Army.			European Army.	Native Army.			European Army.	Native Army.		
	Europeans.	Natives.			Europeans.	Natives.			Europeans.	Natives.	

BENGAL MILITARY BUDGET ESTIMATE, FOR THE YEAR 1865-66.

N. B.—The Military Budget Estimates for Madras and Bombay will be made up on a Form similar to this.

ABSTRACT of the ESTIMATED EXPENDITURE for the MILITARY SERVICES in

GRANTS.		Page.
	EFFECTIVE SERVICES.	
1	ARMY AND GARRISON STAFF	
2	ADMINISTRATIVE STAFF	
3	REGIMENTAL PAY, ALLOWANCES, AND CHARGES	
4	COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES	
5	STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES	
6	CLOTHING ESTABLISHMENT, SUPPLIES, AND SERVICES	
7	BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES	
8	ADMINISTRATION OF MARTIAL LAW	
9	MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES	
10	ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE	
11	ECCLESIASTICAL	
12	EDUCATION	
13	SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL	
14	SEA TRANSPORT CHARGES	
15	MISCELLANEOUS SERVICES	
16	VOLUNTEER CORPS	
	TOTAL EFFECTIVE SERVICES, Rupees	
	NON-EFFECTIVE SERVICES.	
17	REWARDS FOR MILITARY SERVICE	
18	RETIRED OFFICERS	
19	MILITARY PENSIONS	
20	PENSIONS TO WIDOWS AND ORPHANS OF EUROPEAN OFFICERS AND SOLDIERS	
21	CIVIL PENSIONS AND GRATUITIES	
	TOTAL NON-EFFECTIVE SERVICES, Rupees	
	RECAPITULATION.	
	EFFECTIVE SERVICES	
	NON-EFFECTIVE SERVICES	
	TOTAL EFFECTIVE AND NON-EFFECTIVE SERVICES, RUPEES	

Calcutta, _____ 1865.

BENGAL MILITARY BUDGET ESTIMATE, FOR THE YEAR 1865-66.

N. B.—The Military Budget Estimates for Madras and Bombay will be made upon a Form similar to this.

the BENGAL PRESIDENCY, for the Year from 1st MAY 1865 to 30th APRIL 1866.

GRANTS.	PERSONNEL. ESTIMATE.		MATERIEL. ESTIMATE.		TOTAL. ESTIMATE.		COMPARISON with the ESTIMATE, 1864-65.	
	1865-66.	1864-65.	1865-66.	1864-65.	1865-66.	1864-65.	INCREASE.	DECREASE.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1		25,04,228		- -		25,04,228		
2		12,29,872		- -		12,29,872		
3		3,98,54,879		- -		3,98,54,879		
4		15,57,762		99,94,200		1,15,51,962		
5		3,12,717		10,77,400		13,90,117		
6		82,000		7,87,900		8,69,900		
7		7,01,360		9,73,700		16,75,060		
8		1,77,916		- -		1,77,916		
9		16,12,418		8,57,100		24,69,518		
10		10,23,488		14,83,500		25,06,988		
11		1,43,500		- -		1,43,500		
12		2,39,800		38,000		2,77,800		
13		9,48,900		300		9,49,200		
14		11,68,200		- -		11,68,200		
15		10,82,634		- -		10,82,634		
16		2,376		- -		2,376		
- -		5,26,42,050		1,52,12,100		6,78,54,150		
17		1,10,800		- -		1,10,800		
18		1,17,000		- -		1,17,000		
19		19,48,500		- -		19,48,500		
20		28,600		- -		28,600		
21		91,598		- -		91,598		
- -		22,96,498				22,96,498		
- -		5,26,42,050		1,52,12,100		6,78,54,150		
- -		22,96,498		- -		22,96,498		
- -		5,49,38,548		1,52,12,100		7,01,50,648		

NET INCREASE (or DECREASE) in 1865-66, RUPEES _____

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Accountant General.

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

STATEMENT showing the ESTIMATED EXPENDITURE for MILITARY SERVICES in the Presidency of *Bengal*, and the APPROXIMATE AMOUNT of RECEIPTS and RECOVERIES on account thereof, during the Year 1865-66.

GRANTS.		ESTIMATE, 1865-66.	Approximate Amount of Receipts and Recoveries during the Year. *Vide* Statement, page	Net Estimated Expenditure, 1865-66.
	EFFECTIVE SERVICES.	*Rs.*	*Rs.*	*Rs.*
1	ARMY AND GARRISON STAFF			
2	ADMINISTRATIVE STAFF			
3	REGIMENTAL PAY, ALLOWANCES, AND CHARGES			
4	COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES			
5	STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES			
6	CLOTHING ESTABLISHMENT, SUPPLIES, AND SERVICES			
7	BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES			
8	ADMINISTRATION OF MARTIAL LAW			
9	MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES			
10	ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE			
11	ECCLESIASTICAL			
12	EDUCATION			
13	SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL			
14	SEA TRANSPORT CHARGES			
15	MISCELLANEOUS SERVICES			
16	VOLUNTEER CORPS			
	NON-EFFECTIVE SERVICES.			
7	REWARDS FOR MILITARY SERVICE			
18	RETIRED OFFICERS			
19	MILITARY PENSIONS			
20	PENSIONS TO WIDOWS AND ORPHANS OF EUROPEAN OFFICERS AND SOLDIERS			
21	CIVIL PENSIONS AND GRATUITIES			
	TOTAL RUPEES			

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

ABSTRACT STATEMENT of the NUMBERS (per Establishment) of the EUROPEAN and NATIVE ARMIES (exclusive of Native Artificers and Followers) in the Presidency of *Bengal*, during the Year 1865–66.

	Numbers per Establishment (exclusive of Native Artificers and Others).			TOTAL.		HORSES.	
	European Army.	Native Army.		1865–66.	1864–65.	1865–66.	1864–65.
		Europeans.	Natives.				
ARTILLERY.							
OFFICERS							
NON-COMMISSIONED OFFICERS, TRUMPETERS, DRUMMERS, AND ARTIFICERS							
RANK AND FILE							
CAVALRY.							
OFFICERS							
NON-COMMISSIONED OFFICERS, TRUMPETERS, AND DRUMMERS							
RANK AND FILE							
ENGINEERS AND SAPPERS.							
OFFICERS							
NON-COMMISSIONED OFFICERS, TRUMPETERS, DRUMMERS, AND ARTIFICERS							
RANK AND FILE							
INFANTRY.							
OFFICERS							
NON-COMMISSIONED OFFICERS, TRUMPETERS, AND DRUMMERS							
RANK AND FILE							
INVALID AND VETERAN ESTABLISHMENT.							
OFFICERS							
NON-COMMISSIONED OFFICERS							
RANK AND FILE							
MISCELLANEOUS OFFICERS.							
STAFF CORPS							
GENERAL LIST, CAVALRY } Including Cadres of Old Corps							
„ INFANTRY } Including Cadres of Old Corps							
UNATTACHED AND LOCAL							
TOTAL FORCE IN THE BENGAL PRESIDENCY							

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 1.

ARMY AND GARRISON STAFF.

Numbers. 1864-65.	Numbers. 1865-66.		ESTIMATE, 1865-66. R.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		COMMANDER IN CHIEF IN INDIA.				
1		Commander in Chief			1,00,000	
1		Military Secretary			17,150	
1		Interpreter			9,860	
4		Aides de-Camp			27,650	
1		Medical Officer			9,080	
7		Office Establishment			11,404	
6		Servants			456	
—	—	Medical Establishment			2,986	
		Extra Allowance to Office Establishment when moving with Head Quarters			3,180	
		Travelling Allowances			—	
		Miscellaneous and Office Contingencies			3,300	
		Tour of the Commander in Chief, and Charges connected therewith (exclusive of Ordnance and Transport Charges)			—	1,85,066
		ADJUTANT GENERAL'S DEPARTMENT.				
1		Adjutant General			30,000	
1		Deputy Adjutant General			21,010	
1		Deputy Adjutant General, Royal Artillery			21,930	
4		Assistant Adjutant Generals			51,350	
		Deputy Assistant Adjutant Generals				
52		Military Clerks			96,480	
		Civil Clerks				
39		Servants			3,040	
—	—	Extra Allowance to Office Establishment when moving with Head Quarters			18,491	
—	—	Travelling Allowances			3,673	
—	—	Miscellaneous and Office Contingencies			13,700	
33		Printing Establishment and Contingencies			11,040	
		OFFICE OF THE DEPUTY ADJUTANT GENERAL, ROYAL ARTILLERY.				
7		Military Clerks			15,600	
2		Civil Clerks			1,440	
8		Servants			540	
—	—	Extra Allowance to Office Establishment when moving with Head Quarters			7,536	
—	—	Miscellaneous and Personal Allowances			—	
—	—	Office Contingencies			3,600	
						2,99,430
		Carried forward, Rupees				4,84,496

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Numbers. 1864-65.	Numbers. 1865-66	GRANT 1.—ARMY AND GARRISON STAFF—*continued.*	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		Brought forward - - -	- -		- -	4,84,496
		QUARTERMASTER GENERAL'S DEPARTMENT.				
1		Quartermaster General - - - - - - -			30,000	
1		Deputy Quartermaster General - - - - -			17,389	
4		Assistant Quartermaster Generals - - - -			46,600	
9		Deputy Assistant Quartermaster Generals - - -			87,409	
1		Military Storekeeper - - - - - - - -			7,982	
2		Military Clerks - - - - - - - - -			3,600	
25		Civil Clerks - - - - - - - - - -			19,470	
23		Servants - - - - - - - - - - -			1,650	
—	—	Extra Allowance to Office Establishment when moving with Head Quarters - - - - - - - -			5,750	
—	—	Travelling Allowances - - - - - - -			3,650	
—	—	Miscellaneous and Office Contingencies - - -			24,850	
—	—	Family Allowance - - - - - - - -			120	
—	—	Office Allowance to Assistant and Deputy Assistant Quartermaster Generals - - - - - - -			13,350	
3		Officiating Deputy Quartermaster Generals for Railway Duties - - - - - - - - - -			12,620	
9		Military Storekeeper's Establishment - - - -			3,020	
—	—	Rent of Godown - - - - - - - - -			960	
—	—	Charges for Landing and Despatching Stores - -			2,000	
						2,80,420
		ARTILLERY INSPECTION.				
2		Inspectors of Artillery - - - - - - -			56,050	
2		Brigade Majors of Artillery - - - - - -			18,550	
—	—	Office Allowance to Brigade Majors - - - -			—	
—	—	Travelling Expenses - - - - - - - -			4,000	
		MUSKETRY INSPECTION.				
1		Chief Inspector of Musketry - - - - - -			13,690	
5		District Inspectors - - - - - - - -			40,410	
		Office Establishments - - - - - - - -			9,400	
—	—	Travelling and Out-station Allowances - - - -			8,000	
—	—	Office Contingencies - - - - - - - -			600	
						1,50,700
		DIVISIONAL AND BRIGADE STAFF.				
7		General Officers Commanding Division - - -			2,90,654	
7		Aides-de-Camp - - - - - - - - -			45,646	
7		Assistant Adjutant Generals - - - - - -			95,410	
—	—	Office Allowance to General Officers Commanding Divisions - - - - - - - - -			3,000	
—	—	Office Allowance to Assistant Adjutant Generals - -			16,160	
		Carried forward, Rupees - - -	- -		4,50,870	9,15,616

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.	GRANT 1.—ARMY AND GARRISON STAFF—*continued.*	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		Brought forward - - -			4,50,870	9,15,616
		DIVISIONAL AND BRIGADE STAFF—*continued.*				
6		Brigadier Generals, 1st Class - - - - -			1,58,165	
7		" " 2d Class - - - - -			1,62,475	
22		Brigade Majors - - - - - - - -			2,22,600	
—		Office Allowance to Brigade Majors - - - -			28,560	
		GARRISON AND STATION STAFF.				10,22,670
4		Commandants - - - - - - - -			26,433	
4		Senior Officers Commanding Stations - - - -			12,000	
3		Fort and Town Adjutants - - - - - -			20,802	
1		Garrison Quartermaster - - - - - -			10,690	
2		Station Staff Officers, 1st Class - - - - -			2,640	
7		" " 2d Class - - - - -			5,040	
24		" " 3d Class - - - - -			7,020	
24		Garrison and Station Interpreters - - - -			92,079	
28		Warrant and Non-Commissioned Officers - - -			17,130	
		School Establishment - - - - - - -			480	
		Office and Bazar Establishments - - - - -			4,180	
—	—	Contingent Charges - - - - - - -			6,886	
—	—	Family Allowance - - - - - - -			1,332	
		HILL SANATARIA.				2,06,712
6		Commandants - - - - - - - -			66,126	
6		Station Staff Officers - - - - - - -			31,392	
11		Warrant and Non-commissioned Officers - - -			11.940	
—	—	School Establishment - - - - - - -			1,710	
		Office Establishments - - - - - - -			5,076	
—	—	Contingent Charges - - - - - - -			4,666	
—	—	Family Allowance - - - - - - -			3,486	
		MISCELLANEOUS DEPÔTS.				1,24,396
		DEPÔT AT CHINSURAH.				
1		Commandant - - - - - - - -			7,489	
1		Paymaster - - - - - - - -			5,798	
1		Adjutant - - - - - - - -			4,885	
1		Quartermaster - - - - - - -			4,459	
6		Warrant and Non-commissioned Officers - - -			2,816	
		School Establishment - - - - - - -			240	
		Office Establishment - - - - - - -			2,070	
—	—	Contingent Charges - - - - - - -			3,240	
		DEPÔT AT KURRACHEE.				30,997
1		Commandant - - - - - - - -			11,870	
1		Paymaster and Quartermaster - - - - -			5,798	
1		Adjutant - - - - - - - -			4,280	
6		Warrant and Non-commissioned Officers - - -			3,165	
		School Establishment - - - - - - -			240	
		Establishment - - - - - - - -			1,200	
—	—	Contingent Charges - - - - - - -			760	
		INVALID DEPÔT, FORT WILLIAM.				27,313
1		Commandant and Paymaster - - - - -			10,980	
		Office Establishment - - - - - - -			2,998	
						13,978
		Carried forward, Rupees - - -			- -	23,41,682

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.	GRANT 1.—ARMY AND GARRISON STAFF—*continued.*	ESTIMATE, 1865-66. *Rs.*	ESTIMATE, 1865-66. *Rs.*	ESTIMATE, 1864-65. *Rs.*	ESTIMATE, 1864-65. *Rs.*
		Brought forward - - -				23,41,682
		STAFF OF IRREGULAR FORCES.				
		PUNJAB FORCE.				
1		Brigadier Commandant - - - - - - -			24,000	
1		Staff Officer - - - - - - - - -			8,700	
—	—	Moonshee and Office Allowance - - - - -			2,206	
						34,900
		HYDERABAD FORCE.				
1		Brigadier - - - - - - - - - -			24,000	
1		Major of Brigade - - - - - - -			13,960	
1		Paymaster - - - - - } In addition to Pay provided in the Madras Budget Estimate - -			1,244	
1		Judge Advocate General - - }			3,620	
		Office Establishment - - - - - - -			16,065	
—	—	Contingencies - - - - - - - - -			9,411	
						68,892
		BAZAR ESTABLISHMENT.				
3		Superintendents - - - - - - - - -			4,500	
25		Bazar Sergeants - - - - - - - - -			17,600	
—	—	Bazar Establishment - - - - - - - -			14,000	
—	—	Office - - - - - - - - - -			7,100	
		Charge for Police - - - - - - - - -			7,600	
		Contingencies - - - - - - - - - -			—	
		Family Allowance - - - - - - - - -			2,826	
						53,626
		STAFF MISCELLANEOUS.				
		Establishment and Charges of Outram Institutes:— *Rs.*				
		Allahabad - - - - - - - - -			696	
		Bareilly - - - - - - - - -			1,312	
		Dum-Dum - - - - - - - - -			582	
		Contingencies of the Staff - - - - - - - -			3,130	
						5,720
		TOTAL (*Personnel*), RUPEES - - -			- -	25,04,228

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 1), RUPEES _____

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 2.

ADMINISTRATIVE STAFF.

Numbers. 1864-65.	Numbers. 1865-66.		ESTIMATE, 1865-66. Rs.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		SECRETARIAT				
1		Secretary			42,000	
1		Deputy Secretary			20,890	
2		Assistant Secretaries			28,996	
71		Clerks			83,660	
„		Servants			2,164	
		Rent of office			28,776	
		Contingent Expenses				
		Printing Establishment and Contingencies			46,164	
						2,52,650
		PERSONAL STAFF TO THE GOVERNOR GENERAL AND LIEUTENANT GOVERNORS.				
		GOVERNOR GENERAL.				
1		Military Secretary and Aide-de-Camp			18,000	
4		Aides-de-Camp, European			30,600	
1		Aide-de-Camp, Native			6,600	
5		Office Establishments			7,100	
—	—	Contingent Expenses			5,300	
						67,600
		LIEUT. GOVERNOR OF BENGAL.				
1		Aide-de-Camp			8,700	
						8,700
		LIEUT. GOVERNOR OF NORTH-WESTERN PROVINCES.				
		Aide-de-Camp			8,000	
						8,000
		LIEUT. GOVERNOR OF THE PUNJAB.				
		Aide-de-Camp			6,000	
						6,600
		Carried forward, Rupees				3,43,550

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Numbers.		GRANT 2. - ADMINISTRATIVE STAFF—*continued.*	ESTIMATE, 1865-66.		ESTIMATE, 1864-65.	
1864-65.	1865-66.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -				3,43,550
		OFFICE OF ACCOUNT.				
		The amount provided for in the Benga. Military Budget Estimate for 1864-65 for this Office is - - -			*8,86,322	8,86,322
		The detail of this Grant for the year 1865-66 will depend upon the orders that may be given by the Supreme Government on the Commissioner's Report - -				
		TOTAL (*Personnel*), RUPEES - - -			- -	12,29,872

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 2), RUPEES _____

*The Pay of the Commandant and Paymaster of Invalids and his Office Establishment has been transferred to Grant I.

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 3. - - - - - - - - -

REGIMENTAL PAY, ALLOWANCES, AND CHARGES. - - - -

NUMBERS (per Establishment), exclusive of Native Artificers and Followers. *Vide* Appendix, No. p. .		For Detail of Establishment and Charges for each Arm of the Service, *Vide* Appendices, Nos. pp. .	PAY OF EUROPEANS.					
			Pay of Officers.	*Deduct*		Net Amount required for Pay of Officers.	Pay of Non-Commissioned Officers, Rank and File.	Subordinate Medical Establishment.
1864–65.	1865–66.			No.	*Pay of Officers in Europe and in Staff Employ.*			
		EUROPEAN ARMY.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		ARTILLERY - - - - - -						
		CAVALRY - - - - - -						
		ENGINEERS - - - - - -						
		INFANTRY - - - - - -						
		INVALID AND VETERAN ESTABLISHMENT -						
		STAFF CORPS - - - - -						
		GENERAL LIST, CAVALRY - {Including Cadres of old Corps.}						
		„ „ INFANTRY - {Including Cadres of old Corps.}						
		UNATTACHED AND LOCAL OFFICERS - -						
		NATIVE ARMY.						
		ARTILLERY - - - - - -						
		GOVERNOR GENERAL'S BODY GUARD -						
		CAVALRY - - - - - -						
		ENGINEERS - - - - - -						
		INFANTRY - - - - - -						
		HYDERABAD CONTINGENT.						
		ARTILLERY - - - - - -						
		CAVALRY - - - - - -						
		INFANTRY - - - - - -						
		TOTAL 1865–66, RUPEES - -						
		TOTAL 1864–65, RUPEES - -						

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 3.

REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

PAY OF NATIVES.		ALLOWANCES.							ESTIMATE.	
Commissioned and Non-Commissioned Officers, Rank and File.	Native Artificers and Followers.	Staff and Command Allowances.	Pay of Regimental Educational Establishment.	Contract Allowance for Artillery Waggons, Farriery, Repair of Arms, &c. &c.	Family Allowances.	Good Conduct Allowance.	Good Shooting Allowance.	Hutting Money to Native Troops.	1865–66.	1864–65.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
										44,81,255
										27,67,139
										47,000
										1,20,11,382
										2,12,924
										2,50,500
										2,74,600
										14,61,800
										31,090
										2,51,800
										86,990
										64,74,351
										2,53,343
										91,37,645
										1,57,496
										11,24,630
										8,31,024

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 4.

COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Numbers.			ESTIMATE, 1865-66.		ESTIMATE, 1864-65.	
1864-65.	1865-66.	EXECUTIVE ESTABLISHMENT.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1		Commissary General - - - - - - - -			30,000	
3		Deputy Commissary Generals - - - - -			70,300	
4		Assistant Commissary Generals, 1st class - - -			76,050	
4		, „ 2d class - - -			59,150	
6		Deputy Assistant Commissary Generals, 1st class - -			64,900	
6		„ „ „ 2d class - -			54,820	
12		Sub-Assistant Commissary Generals, 1st class - -			1,09,930	
8		„ „ „ 2d class - -			49,050	
2		„ on Probation - - - -			12,160	
1		Assistant Commissary - - - - - - - -			5,480	
4		Deputy Assistant Commissary - - - - -			13,930	
20		Conductors - - - - - - - - -			35,010	
35		Sub-Conductors - - - - - - - - -			40,360	
95		Non-Commissioned Officers - - - - - -			79,760	
		Family Allowances - - - - - - - - -			6,162	
		Office Establishments - - - - - - - - -			2,84,700	
		Rent of Offices - - - - - - - - -			23,130	
		Travelling Expenses - - - - - - - - -			13,525	
		Printing and Advertising - - - - - - - -			32,965	
		Office Contingencies - - - - - - - - -			21,780	
						10,83,162
		SUBORDINATE ESTABLISHMENT.				
		Regimental Establishments, Marching Allowances, and Contingencies - - - - - - - - - - -			91,000	
		Godown Establishment and Contingencies - - - - -			62,010	
		Transport Establishment, Marching Allowances, and Contingencies			18,490	
		Quartermaster's Establishments and Marching Allowances - -			65,900	
		Cattle Establishment - - - - - - - - - -			28,600	
		Dooley Bearers - - - - - - - - - -			2,08,600	
						4,74,600
		TOTAL (*Personnel*), RUPEES - - -			- -	15,57,762
		Carried forward, RUPEES - - -			- -	15,57,762

Note.—The Commissariat Officers, in addition to the duty of Provisioning and Transporting the Troops, obtain all local Supplies that are required for the Ordnance, Barrack, Medical, and Clothing Departments; the amount required for those Services is provided in the Grants appertaining thereto; the aggregate estimated cost for the year 1865-66 is Rupees _____.

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 4.—COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*continued.*	ESTIMATE, 1865-66.		ESTIMATE, 1864-65.	
	Rs.	*Rs.*	*Rs.*	*Rs.*
Brought forward - - -			- -	15,57,762
COMMISSARIAT SUPPLIES.				
	Rs.			
Provisions for Europeans - - - - - - -			38,62,900	
Provisions for Natives - - - - - - - -			65,900	
Compensation to Natives for dearness of Provisions -				
Purchase of Reserve Stock - - - - - - -			8,63,000	
Malt Liquor * - - - - - - - - - -			20,46,500	
Rum and Arrack - - - - - - - - -			5,37,000	
Carriage of Commissariat Supplies - - - - - -			—	
Contingent Expenses - - - - - - - - -			—	
				73,75,300
COMMISSARIAT SERVICES.				
	Rs.			
Purchase of Live-Stock - - - - - - - -			92,400	
Transport Charges:—				
Feed of Commissariat Cattle - - - - - -				
Hire of Transport - - - - - - - - -				
Inland Water Charges - - - - - - - -			20,00,000	
Railway Charges - - - - - - - - -				
Freight and Charges of Stores from England - - -			—	
Feed of Horses - - - - - - - - - -			4,90,400	
Camp Contingencies - - - - - - - - -			25,000	
Cattle Gear, Implements, and Godown Furniture - -			—	
Miscellaneous - - - - - - - - - -			11,100	
TOTAL (*Materiel*), RUPEES - - -				26,18,900
TOTAL RUPEES - - -			- -	1,15,51,962

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 4), RUPEES_____

* Supplies of Malt Liquor are made to the Troops considerably under cost price. The aggregate amount received for that article and for Rum and Arrack during the year 1863-64 was as follows:—

	Rs.
Malt Liquor - - -	
Rum and Arrack - -	

These sums were placed to the credit of Revenue as a Military Receipt during that year.

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 5.

STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Numbers. 1864-65.	Numbers. 1865-66.	ESTABLISHMENTS.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
1		Superintendent of Studs			21,800	
2		Deputy Superintendent			36,700	
2		1st Assistant in charge of Depôts			26,580	
2		2d " "			24,670	
3		Sub-Assistants			29,545	
4		Sub-Assistants on probation			28,925	
1		Medical Officer			4,880	
5		Veterinary Surgeons			30,187	
1		Superintendent of Cattle Farm			4,800	
23		Warrant and Non-Commissioned Officers			23,900	
—		Stud and Cattle Establishments			30,300	
58		Office Establishment			34,000	
		Allowance to Officers in Medical Charge			4,800	
		Family Allowances			450	
		Travelling Expenses			5,780	
		Rent of Offices			1,714	
		Office Contingencies			3,686	
						3,12,717
		TOTAL (*Personnel*), RUPEES				3,12,717
		PURCHASE OF CATTLE.				
		Probable Expenditure for the Purchase of— Rs.				
		Stallions			3,07,500	
		Mares				
		Colts and Fillies				
		Bullocks			5,100	
		Camels			600	
		Contingent and Miscellaneous Expenses			29,200	
						3,42,400
		FEED OF CATTLE.				
		Probable Expenditure for the Feed and Expenses of Cattle at the Depôts			6,74,800	
		MISCELLANEOUS.				
		Road Expenses of Cattle and Remounts			60,200	
		Cultivation Expenses			—	
						7,35,000
		TOTAL (*Materiel*), RUPEES				10,77,400
		TOTAL RUPEES				13,90,117

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 5), RUPEES _____

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 6.

CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Numbers. 1864-65.	Numbers. 1865-66.	CLOTHING DEPÔT, PRESIDENCY.	ESTIMATE, 1865-66. *Rs.*	ESTIMATE, 1865-66. *Rs.*	ESTIMATE, 1864-65. *Rs.*	ESTIMATE, 1864-65. *Rs.*
		SUPERINTENDING ESTABLISHMENT.				
1		Agent			23,400	
1		Assistant Agent			12,000	
		Clerks			11,800	
		Servants				
—	—	Temporary Establishment			3,000	
—	—	Office Contingencies			4,380	
		MANUFACTURING AND STORE ESTABLISHMENT.				
2		Master Tailors			5,160	
1		Storekeeper ___ Class Conductor			2,950	
		Labourers and others for Store and Packing duties			3,550	
		Establishment			10,640	
		Extra Distributors, Examiners, &c.			3,200	
—	—	Fees to Officers for inspecting Clothing			1,200	
—	—	House-rent			720	
		TOTAL (*Personnel*), RUPEES				82,000
		CLOTHING SUPPLIES AND SERVICE.				
		AGENCY.				
		Making Clothing, Great Coats, and Cloaks for European and Native Troops			2,00,380	
		Transport and Packing Materials and Charges			34,500	
		Freight and Charges for Stores received from England			9,000	
		Cost and Supplies obtained locally			2,000	
		Contingent Charges			10,300	
		REGIMENTAL.				
		Making and altering Clothing at Head Quarters of Regiments			—	
		Compensation in lieu of Clothing			5,31,720	
		TOTAL (*Materiel*), RUPEES				7,87,900
		TOTAL, RUPEES				8,69,900

AMOUNT OF ESTIMATE IN 1865-66 (GRANT 6), RUPEES _____

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 7.

BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Numbers. 1864-65.	Numbers. 1865-66.		ESTIMATE, 1865-66. Rs.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		EXECUTIVE ESTABLISHMENT.				
18		Barrack Masters, 1st Class			1,23,800	
16		„ „ 2d Class				
98		Barrack Sergeants			89,400	
—		Office Establishments			43,000	
		Office Allowances and Contingencies				
		Family Allowance			5,760	
		SUBORDINATE ESTABLISHMENTS.				2,61,960
		Regular Establishment			21,000	
		Conservancy Establishment			51,900	
		Punrah-pulling Establishment			2,66,900	
		Tattie-watering Establishment			99,600	
		TOTAL (*Personnel*), RUPEES				4,39,400
						7,01,360
		BARRACK FURNITURE.				
		Purchase and Repair of Barrack Furniture			2,66,060	
		BARRACK BEDDING.				
		Purchase of Barrack Bedding			3,10,000	
		LIGHTING AND CLEANING.				
		Provision of supplies for Lighting and Cleaning of Barracks and Hospitals			1,50,380	
		MISCELLANEOUS.	*Rs.*			
		Carriage of Barrack Stores			18,820	
		Purchase of Petty Supplies, including Utensils			2,28,440	
		Repair of Barrack Fixtures			—	
		Contingent and Unforeseen Expenses			—	
		TOTAL (*Materiel*), RUPEES				9,73,700
		TOTAL, RUPEES				16,75,060

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 7), RUPEES

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 8.

ADMINISTRATION OF MARTIAL LAW.

Numbers. 1864-65.	Numbers. 1865-66.		ESTIMATE, 1865-66. Rs.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		JUDGE ADVOCATE GENERAL'S DEPARTMENT.				
		HEAD QUARTERS.				
1		Judge Advocate General - - - - -			28,800	
1		Deputy Judge Advocate General - - - -			18,710	
1		Assistant to the Judge Advocate General - -			6,000	
		Office Establishment - - - - - -			7,400	
		Travelling Allowances - - - - - -			150	
		Extra Allowance to Office Establishment when moving with Head Quarters - - - -			2,600	
		Office Contingencies - - - - - -			1,750	
						65,410
8		Deputy Judge Advocate Generals - - - -			1,00,990	
—	—	Office Allowance to ditto - - - - -			4,800	
						1,05,790
		GARRISON MILITARY PRISONS.				
		Lucknow - - - - - - - - -			4,096	
		Family Allowance - - - - - -			120	
						4,216
		MISCELLANEOUS.				
		Compensation to Witnesses at Military Courts (including Travelling Expenses) - - - - - - - -	- -		2,500	
						2,500
		TOTAL (*Personnel*), RUPEES - - -			- -	1,77,916

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 8), RUPEES _____

N. B.—The Cost of subsisting Men in Prisons and Cells is defrayed from the "Prison Fund."

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 9.

MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES.

Numbers. 1864-65.	Numbers. 1865-66.		ESTIMATE, 1865-66. Rs.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		MEDICAL ESTABLISHMENT (INDIAN).				
		PRESIDENCY.				
1		Principal Inspector General			36,000	
2		Secretary to Principal Inspector General			27,980	
—		Office Establishment			11,556	
		Rent, &c. of Office			4,572	
		Travelling Allowances			—	
		Contingent Expenses			10,075	
		Arrear Establishment			2,004	92,187
		DISTRICTS.				
2		Inspectors General of Hospitals			47,980	
14		Deputy Inspectors General of Hospitals			3,02,380	
41		Surgeon Majors				
		Surgeons			1,62,181	
71		Assistant Surgeons				
3		Veterinary Surgeons			1,58,582	
64		Warrant and Subordinate Medical Officers			12,260	
48		Native Doctors			55,766	
9		Writers			12,600	
		Extra and Office Allowance to Inspectors and Deputy Inspectors General			3,462	
		Travelling and Contingent Expenses of Medical Officers			11,760	
					13,112	
		Allowance to Medical Staff of Hyderabad Contingent				
		Allowance to Students at the Medical College			9,250	
		Extra Allowance to Native Doctors for English Qualifications			5,160	
		Establishments at General Hospitals			4,200	
					1,020	7,99,713
						8,91,900
		MEDICAL STORE DEPÔTS.				
		PRESIDENCY.				
1		Principal Medical Storekeeper				
1		Medical Warrant Officer			17,388	
—	—	Depôt and Offices Establishments			3,081	
—	—	Contingent Expenses			21,950	
					1,599	
		STATION DEPÔTS.				
4		Medical Storekeepers				
7		Medical Warrant Officers			27,449	
—	—	Depôt and Office Establishments			9,555	
—	—	Contingent Expenses			11,980	
					372	93,374
		Carried forward, Rupees				9,85,274

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.	GRANT 9.—MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES—*continued.*	ESTIMATE, 1865-66. *Rs.*	ESTIMATE, 1865-66. *Rs.*	ESTIMATE, 1864-65. *Rs.*	ESTIMATE, 1864-65. *Rs.*
		Brought forward - - -				9,85,274
		MEDICAL ESTABLISHMENT (BRITISH).				
		PRESIDENCY.				
1		Inspector General of Hospitals - - - -			30,000	
2		Secretary to Inspector General - - - -			20,860	
		Office Establishment - - - - - -			15,380	
		Travelling Allowances - - - - - -			1,800	
		Contingent Expenses - - - - - -			1,700	
		Arrear Establishment - - - - - -			3,720	73,460
		DISTRICTS.				
2		Deputy Inspector General of Hospitals - - -			43,200	
5		Staff Surgeon Majors - - - - - -			50,456	
		Staff Surgeons - - - - - - -				
8		Staff Assistant Surgeons - - - - -			33,788	
		Extra and Office Allowance to Deputy Inspector General - - -			1,440	
		Travelling and Contingent Expenses of Medical Officers - - -			—	1,28,884
		STATION HOSPITALS.				
		Subordinate Establishment - - - - - - - - -			3,82,630	
		Punkah and Tattie-watering Establishment - - - - -			42,170	
		Miscellaneous Charges - - - - - - - - - -			—	4,24,800
		TOTAL (*Personnel*), RUPEES - - -	- -		- -	16,12,418
		MEDICAL SUPPLIES.				
		Cost of Medicines and Medical Stores * - - - - - -				
		Diets and Medical Comforts to Patients and Hospital Servants - -			8,56,000	
		Carriage of Medical Stores - - - - - - - - -				
		Freight and Charges of Medical Stores from England - - - -			1,100	
		TOTAL (*Materiel*), RUPEES - - -				8,57,100
		TOTAL, RUPEES - - -			- -	24,69,518

AMOUNT of ESTIMATE for 1865–66 (GRANT 9), RUPEES _____

* The Cost of the Medicines and Medical Stores to be supplied to Civil Hospitals and Dispensaries is provided in this amount.

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 10.

ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.

Numbers. 1864-65.	Numbers. 1865-66.		ESTIMATE, 1865-66. Rs.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		SUPERVISING STAFF.				
		OFFICE OF THE INSPECTOR GENERAL.				
1		Inspector General of Ordnance and Magazines -			30,000	
1		Assistant to Inspector General - - - -			10,000	
1		Warrant and Non-commissioned Officers - -			1,630	
26		Office Establishment - - - - - -			26,172	
		House Rent - - - - - - - -			3,000	
		Printing Charges - - - - - -			2,118	
		Contingent Expenses - - - - - -			1,300	
		OFFICE OF THE DEPUTY INSPECTOR GENERAL.				74,220
1		Deputy Inspector of Ordnance - - - -			25,600	
1		Warrant and Non-commissioned Officers - -			1,750	
3		Office Establishment - - - - - -			2,592	
		Contingent Expenses - - - - - -			900	
		ARSENALS, MAGAZINES, AND DEPÔTS.				30,842
3		Commissaries of Ordnance, 1st Class - - -			32,510	
2		„ „ 2d Class - - -			19,812	
6		„ „ 3d Class - - -			35,878	
131		Warrant and Non-commissioned Officers - -			2,13,797	
1,924		Artificers, Labourers, and others - - - -			1,65,855	
		Extra and Temporary Artificers, and others - -			70,345	
63		Office Establishment - - - - - -			49,233	
		Family Allowances - - - - - -			3,666	
		Contingent Expenses - - - - - -			3,814	
		MANUFACTURING ESTABLISHMENTS.				5,94,910
		GUN FOUNDRY, COSSIPORE.				
1		Superintendent - - - - - - - -			16,305	
6		Engineer, Foremen, and Overseers - - -			14,495	
16		Artificers, Labourers, and others - - - -			60,000	
8		Office Establishment - - - - - -			3,905	
		Contingent Expenses - - - - - -			7	
		GUNPOWDER AGENCY, ISHAPORE.				94,712
1		Agent for Gunpowder - - - - - -			19,670	
2		Warrant and Non-commissioned Officers - -			4,760	
155		Artificers, Labourers, and others - - - -			16,000	
8		Office Establishment - - - - - -			2,148	
		Contingent Expenses - - - - - -			9	
		Carried forward, Rupees - - -	- -		- -	42,587
						8,37,271

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.	GRANT 10.—ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE—*continued.*	ESTIMATE, 1865-66. *Rs.*	ESTIMATE, 1865-66. *Rs.*	ESTIMATE, 1864-65. *Rs.*	ESTIMATE, 1864-65. *Rs.*
		Brought forward - - -				8,37,271
		MANUFACTURING ESTABLISHMENTS—*continued.*				
		GUN CARRIAGE AGENCY, FUTTYGURH.				
1		Gun Carriage Agent - - - - - - -			16,305	
1		Storekeeper - - - - - - - -			3,633	
5		Warrant and Non-Commissioned Officers - -			11,290	
28		Artificers, Labourers, and others - - - -			38,083	
7		Office Establishment - - - - - - -			4,560	
		Office Contingencies - - - - - - -			1,000	
						74,871
		TIMBER AGENCY, CALCUTTA.				
1		Timber Agent - - - - - - - -			6,000	
11		Artificers, Labourers, and others - - - -			8,892	
2		Office Establishment - - - - - - -			492	
		Contingent Expenses - - - - - - -			138	
						15,522
		CARTRIDGE AND PERCUSSION CAP MANUFACTORY, DUM-DUM.				
1		Commissary of Ordnance - - - - - -			8,010	
8		Warrant and Non-Commissioned Officers - -			14,630	
237		Artificers, Labourers, and others - - -			30,744	
4		Office Establishment - - - - - - -			1,992	
		Family Allowances - - - - - - -			222	
		Contingent Expenses - - - - - - -			144	
						55,742
		SADDLERY DEPÔT AND TANNERY ESTABLISHMENT, CAWNPORE.				
1		Commissary of Ordnance - - - - - -			8,010	
1		Chief Tanner and Currier - - - - - -			4,000	
5		Warrant and Non-Commissioned Officers - -			6,345	
99		Artificers, Labourers, and others - - - -			16,881	
3		Office Establishment - - - - - - -			1,776	
		Miscellaneous - - - - - - - -			3,070	
						40,082
		TOTAL (*Personnel*), RUPEES - - -			- -	10,23,488
		STORES AND CAMP EQUIPAGE.				
		Charge for Forest Operations - - - - - -			86,800	
		Local Supply of Stores for Arsenals, Magazines, and Depôts -				
		Local Supplies for Manufacturing Establishments: *Rs.*				
		Gun Foundry - - - - - -				
		Gunpowder Agency - - - - -			12,41,300	
		Gun Carriage Agency - - - - -				
		Timber Agency - - - - - -				
		Cartridge and Percussion Cap Manufactory -				
		Saddlery Depôt and Tannery - - - -				
		Purchase of Camp Equipage - - - - - -			- -	
		Repair of ditto - - - - - - - -			48,000	
		Repair of Saddlery - - - - - - -			31,900	
		Carriage and Freight of Stores - - - - -			63,200	
		Miscellaneous - - - - - - - - -			12,300	
		TOTAL (*Materiel*), RUPEES - - -			- -	14,83,500
		TOTAL, RUPEES - - -				25,06,988

TOTAL AMOUNT OF ESTIMATE IN 1865-66 (GRANT 10), RUPEES _____

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 11.

ECCLESIASTICAL.

Numbers. 1864-65.	Numbers. 1865-66.	CHAPLAINS TO THE ARMY.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		CHURCH OF ENGLAND.*				
		PRESBYTERIAN.*				
4		Chaplains			38,400	
—	—	Travelling Allowances			200	
—	—	Contingent Expenses			500	
						39,100
		ROMAN CATHOLIC.				
40		Allowance to Chaplains			84,600	
—	—	Travelling Allowances			6,800	
—	—	Contingent Expenses			11,600	
—	—	Compensation for use of Chapels			1400	
						1,04,400
		TOTAL (*Personnel*), RUPEES				1,43,500

AMOUNT OF ESTIMATE FOR 1865-66, (GRANT 11), RUPEES _____

* The Pay and Allowances of the whole of the Chaplains of the Church of England and those of the Presbyterian Church not especially attached to Regiments, are provided in the Civil Estimates.

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 12.

EDUCATION.

Numbers. 1864-65.	Numbers. 1865-66.		ESTIMATE, 1865-66. Rs.	ESTIMATE, 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		ARMY SCHOOLS.				
1		Superintendent			5,000	
1		Assistant Superintendent			3,100	
1		Office Establishment			400	
		Travelling Allowances			800	
		Contingent Charges				
		Purchase of Books, Materials, &c.			35,000	
		Carriage and Miscellaneous Expenses			3,000	
						47,300
		LAWRENCE MILITARY ASYLUM. (SUNAWUR).				
1		Principal			10,800	
		Medical Establishment and Allowances			1,200	
		EDUCATIONAL STAFF.				
1		Head Master for Boys' School			3,600	
4		Assistant Masters			6,600	
		Munshee, Pupil Teachers, and Monitors			1,420	
1		Head Mistress for Girls' School			2,100	
1		Head Mistress			900	
2		Assistant Mistress, Infant Teachers, and Monitors			1,680	
125		Establishment			18,000	
		Cost of Clothing and Bedding			24,000	
		Cost of Provisions			36,000	
		Miscellaneous Expenses			15,600	
						1,21,900
		MILITARY NORMAL SCHOOL.				
		Establishment and Charges			17,600	
						17,600
		DONATIONS TO EDUCATIONAL INSTITUTIONS.				
		Kidderpore Lower Orphan School			50,000	
		Simla Military Orphanage			6,000	
		Roman Catholic Orphanages:— *Rs.*				
		Agra				
		Bunkeypore				
		Calcutta			35,000	
		Patna				
		Simla				
						91,000
		TOTAL, RUPEES				2,77,800

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 12), RUPEES _____

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 to 30 APRIL 1866—*continued.*

GRANT 13.

SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL.

Numbers. 1864-65.	Numbers. 1865-66.		ESTIMATE, 1865-66. *Rs.*	ESTIMATE, 1865-66. *Rs.*	ESTIMATE, 1864-65. *Rs.*	ESTIMATE, 1864-65. *Rs.*
		TOPOGRAPHICAL SURVEY. (*Personnel*).				
—	—	Surveyor General {Pay provided in the Budget of Government of India}	—	—	—	—
14		Executive Officers {Including Hill and Equipment Allowance}			1,27,200	
787		Field Establishment - ditto - - ditto - -			2,34,460	
8		Office Establishment - - - - - -			3,840	
		Contingent and Miscellaneous Expenses - -			61,000	
						4,26,500
		GREAT TRIGONOMETRICAL SURVEY OF INDIA. (*Personnel*).				
1		Superintendent - {Including Travelling Allowances - - - - -}			23,600	
18		Executive Officers - ditto - - ditto - -			1,39,700	
		Field Establishment - - - - - -			2,41,300	
		Office Establishment - - - - - -			19,700	
		Contingent and Miscellaneous Expenses - -			98,100	
						5,22,400
		STORES.				
		Portion of Freight payable in India for Stores, Instruments, &c., purchased in England* - - - - - - -			300	
						3,600
		TOTAL SURVEYS, RUPEES - - -			- -	9,49,200

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 13), RUPEES _____

* For the estimated cost of Stores, Instruments, &c., to be procured in England, *vide* Extract of Home Statement, page,

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 14.

SEA TRANSPORT CHARGES.

	ESTIMATE, 1865-66.		ESTIMATE, 1864-65.	
	Rs.	*Rs.*	*Rs.*	*Rs.*
Portion of Passage Money of European Corps forming the Relief for this year				
Passage Money on account of Officers to and from Europe				
Passage Money of Invalids				
„ „ of Recruits			11,68,200	
„ „ of Officers and Troops proceeding from Port to Port				
Medical Comforts, Bedding, Special Clothing, &c., supplied to Troops proceeding by Sea				
				11,68,200
TOTAL, RUPEES				11,68,200

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 14), RUPEES _____

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 15.

MISCELLANEOUS SERVICES.

		ESTIMATE, 1865–66.		ESTIMATE, 1864–65.	
SANATORY COMMISSION.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1 President				42,000	
3 Members at 300 Rupees each per Mensem				10,800	
1 Secretary				7,200	
Office Establishment				—	
Printing Charges				—	
Contingencies				—	
					60,000
Donation to Military Fund				24,000	
Ditto - to Orphan Society				25,800	
Ditto - to Officers' Widows' Fund (British Troops)				6,400	
Derajat Frontier Militia				1,40,000	
Bounty Money to European Soldiers to induce them to extend their Service in India				1,50,000	
Compensation for Loss of Staff and Command Allowances				1,50,000	
Travelling Allowances to Officers and others				1,42,500	
Moonshee Allowance to Officers on passing in Native Languages				30,000	
Subsistence Allowance to Children of Pensioned Soldiers, &c.				3,834	
Charitable Allowances				900	
Compensation for Lands taken for Military purposes				1,00,000	
House Rent to Non-Commissioned Officers				12,880	
Compensation to Zemindars for Loss of Elephants				65,400	
Extra Staff				25,000	
Refund of Discharge Purchase Money				1,000	
Donation to European Female Asylum				4,800	
Gratuities to East Indian Regiment on Disbandment				18,126	
Cost of Country Stationery				8,000	
Contingencies				1,13,994	
					10,22,634
TOTAL (*Personnel*), RUPEES					10,82,634

AMOUNT OF ESTIMATE FOR 1865–66 (GRANT 15), RUPEES _____

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 May 1865 to 30 APRIL 1866—*continued.*

GRANT 16.

VOLUNTEER CORPS.

Number.			ESTIMATE, 1865–66.		ESTIMATE, 1864–65.	
1864–65.	1865–66.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
		STAFF ALLOWANCES TO OFFICERS.				
		Adjutant - - - - - - - - -			1,644	
						1,644
		STAFF ALLOWANCES TO NON-COMMISSIONED OFFICERS.				
		Drill Instructors - - - - - - - -			672	
		Family Allowance - - - - - - -			60	
						732
		CAPITATION GRANTS.				
		TOTAL (*Personnel*), RUPEES - - -			- -	2,376

AMOUNT OF ESTIMATE FOR 1865–66 (GRANT 16), RUPEES _____

The Volunteers are also provided, at the expense of the Indian Government, with Arms, Ammunition, and Artillery and Engineer Stores, the cost of which is included in the foregoing Grants.

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

NON-EFFECTIVE SERVICES.

GRANT 17.

REWARDS FOR MILITARY SERVICES.

Numbers. 1864-65.	Numbers. 1865-66.		ESTIMATE. 1865-66. Rs.	ESTIMATE. 1865-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		VICTORIA CROSS.				
43		Non-Commissioned Officers and Privates - -			4,200	
						4,200
		ANNUITIES FOR MERITORIOUS SERVICE.				
		Sergeants - - - - - - - - -			5,000	
						5,000
		GRATUITIES FOR MERITORIOUS SERVICE.				
—	—	Non-Commissioned Officers and Privates - -				
		ORDER OF BRITISH INDIA.				
		NATIVE ARMY.				
19		1st Class - - - - - - - - -			13,870	
45		2d „ - - - - - - - - -			16,430	
		HYDERABAD CONTINGENT.				
2		1st Class - - - - - - - - -			1,500	
3		2d „ - - - - - - - - -			1,100	
						32,900
		ORDER OF MERIT.				
		NATIVE ARMY.				
17		1st Class - - - - - - - - -			8,680	
53		2d „ - - - - - - - - -			13,050	
566		3d „ - - - - - - - - -			28,460	
		HYDERABAD CONTINGENT.				
1		1st Class - - - - - - - - -			1,550	
2		2d „ - - - - - - - - -			400	
60		3d „ - - - - - - - - -			9,150	
		MEN SERVING IN THE POLICE.				
2		1st Class - - - - - - - - -			840	
1		2d „ - - - - - - - - -			80	
68		3d „ - - - - - - - - -			6,490	
						68,700
		TOTAL (*Personnel*), RUPEES - - -			- -	1,10,800

AMOUNT OF ESTIMATE FOR 1865–66 (GRANT 17), RUPEES _____

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 18.

RETIRED OFFICERS.

Numbers.			ESTIMATE, 1865–66.		ESTIMATE, 1864–65.	
1864-65.	1865-66.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
7		General Officers			55,410	
1		Colonel			6,240	
7		Lieutenant Colonels			32,460	
3		Majors			8,570	
5		Captains			9,400	
1		Lieutenant			1,660	
		Inspector Generals of Hospitals				
		Deputy - ditto - ditto				
		Surgeon Majors				
		Surgeons				
		Assistant Surgeons				
		Veterinary Surgeons				
		Deputy Commissaries				
		Assistant - ditto			3,260	
		Deputy Assistant Ditto				
		Conductors				
		Sub-Conductors				
		Apothecaries				
		Stewards				1,17,000
		TOTAL (*Personnel*), RUPEES				1,17,000

AMOUNT OF ESTIMATE FOR 1865–66 (GRANT 18), RUPEES _____

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 19.

MILITARY PENSIONS.

Numbers. 1864-65.	Numbers. 1865-66.		ESTIMATE, 1856-66. Rs.	ESTIMATE, 1856-66. Rs.	ESTIMATE, 1864-65. Rs.	ESTIMATE, 1864-65. Rs.
		PENSIONS TO EUROPEANS.				
		PENSIONS FOR WOUNDS.				
		Colonels			—	
2		Lieutenant Colonels			5,880	
3		Majors			5,880	
15		Captains			14,590	
24		Lieutenants			16,470	
2		Ensigns			980	
						43,800
		PENSIONS.				
6		Officers			9,000	
37		Warrant Officers			20,800	
28		Medical Warrant Officers			25,100	
		Non-Commissioned Officers, Rank and File			80,000	
						1,43,900
		HYDERABAD CONTINGENT.				
3		Majors			13,690	
15		Captains			55,800	
1		Lieutenant			1,990	
1		Superintending Surgeon			5,000	
3		Warrant Officers			3,248	
10		Medical Warrant Officers			5,900	
4		Non-Commissioned Officers			1,572	
						87,200
		TOTAL PENSIONS TO EUROPEANS, RUPEES				2,74,900
		PENSIONS TO NATIVES.				
		Pensions to Native Commissioned, Non-Commissioned Officers, Rank and File			13,00,000	
		Native Family Pensions (Heirs)			2,68,100	
		Special and Temporary Pensions			11,800	
					15,79,900	
		HYDERABAD CONTINGENT.				
		Pensions to Native Commissioned, Non-Commissioned Officers, Rank and File			86,400	
		Native Family Pensions (Heir)			6,800	
		Special and Temporary Pensions			500	
		TOTAL PENSIONS TO NATIVES, RUPEES				16,73,600
		TOTAL (*Personnel*), RUPEES				19,48,500

AMOUNT OF ESTIMATE FOR 1865–66 (GRANT 19), RUPEES_____

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 20.

WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.

	ESTIMATE, 1865–66.		ESTIMATE, 1864–65.	
	Rs.	*Rs.*	*Rs.*	*Rs.*
WIDOWS' PENSIONS.				
Pensions to Widows (Lord Clive's Fund) - - - - -				
Ditto - - - admitted since passing of Indian Government Act of 1858 (Acts XXI. and XXII., cap. 106) - - -			20,800	
				20,800
COMPASSIONATE ALLOWANCES.				
Gratuities to Widows and Children of Officers who have been killed or have died of wounds - - - - - - - - - - -			7,800	
				7,800
TOTAL (*Personnel*), RUPEES - - -			- -	28,600

AMOUNT OF ESTIMATE FOR 1865–66 (GRANT 20), RUPEES ————

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

GRANT 21.

CIVIL PENSIONS AND GRATUITIES.

	ESTIMATE, 1865-66.	ESTIMATE, 1864-65.
CIVIL PENSIONS.	*Rs.*	*Rs.*
THE AMOUNT GRANTED IN THE BUDGET ESTIMATE OF 1864-65, was - - - *Rs.* 91,598		91,598
DEDUCT—		
FOR PENSIONS WHICH HAVE CEASED SINCE THE DATE OF LAST ESTIMATES -		
ADD—		
NEW PENSIONS WHICH HAVE BEEN GRANTED SINCE THE DATE OF LAST ESTIMATES.		

NAMES.	Office and Establishment.	Age at Time of Retirement.	Period of Service.	Average Salary during past Five Years.	Annual Amount of Pension.
				Rs.	*Rs.*
Carried forward - - - *Rs.*					

91,598

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 to 30 APRIL 1866—*continued.*

Grant 21.—Civil Pensions and Gratuities—*continued.*

NAMES.	Office and Establishment.	Age at Time of Retirement.	Period of Service.	Average Salary during past Five Years.	Annual Amount of Pensions.	ESTIMATE, 1865-66.	ESTIMATE, 1864-65.
	Brought forward -	- -	- -		- -	*Rs.*	*Rs.* 91,598
	TOTAL CIVIL PENSIONS, RUPEES - - -						91,598
	GRATUITIES.						
Gratuities for discharged Public Servants of the Military Offices - - - - - -						—	—
	TOTAL (*Personnel*), RUPEES - - -						91,598

AMOUNT OF ESTIMATE FOR 1865–66 (GRANT 21), RUPEES_____.

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

HYDERABAD CONTINGENT.

STATEMENT showing the ESTIMATED EXPENDITURE for MILITARY SERVICES provided under the separate GRANTS in the BENGAL MILITARY BUDGET ESTIMATES for 1865-66, on account of the HYDERABAD CONTINGENT.

GRANTS.	Page of Estimate.	NATURE OF SERVICE.		AMOUNT.
			Rs.	*Rs.*
		TOTAL, RUPEES - - -		

RECEIPTS AND RECOVERIES.

STATEMENT showing the ESTIMATED RECEIPTS and RECOVERIES on account of MILITARY SERVICES to be credited to Revenue during the Year from 1 May 1865 to 30 April 1866.

(*See Statement, page* 12.)

GRANTS.		ESTIMATE, 1865-66.	ESTIMATE, 1864-65.
		Rs.	*Rs.*
1	ARMY AND GARRISON STAFF - - - - - - - - -		—
2	ADMINISTRATIVE STAFF - - - - - - - - - -		—
3	REGIMENTAL PAY, ALLOWANCES, AND CHARGES - - - -		—
4	COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES - -		28,14,500
5	STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES -		1,25,000
6	CLOTHING ESTABLISHMENT, SUPPLIES AND SERVICES - - -		37,000
7	BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES - - -		—
8	ADMINISTRATION OF MARTIAL LAW - - - - - - -		—
9	MEDICAL ESTABLISHMENTS, SERVICES AND SUPPLIES - - -		1,67,000
10	ORDNANCE ESTABLISHMENTS, STORES AND CAMP EQUIPAGE - -		2,50,000
11	ECCLESIASTICAL - - - - - - - - - - - -		—
12	EDUCATION - - - - - - - - - - - - -		—
13	SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL - - - -		—
14	SEA TRANSPORT CHARGES - - - - - - - - -		—
15	MISCELLANEOUS - - - - - - - - - - -		3,00,000
16	VOLUNTEER CORPS - - - - - - - - - -		—
"	TOTAL, RUPEES - - -		36,93,500

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

APPENDIX.—(*See* Para. 261 of Report.)

GRANT 3.—APPENDIX, No.

DETAIL of the REGIMENTAL ESTABLISHMENTS of the EUROPEAN and NATIVE ARMIES in *Bengal*, during the Year 1865–66.

CORPS.	EUROPEAN ARMY.				NATIVE ARMY.			Native Artificers and Followers.
	Established Strength of European Brigades and Regiments in Bengal.				Established Strength of Native Brigades and Regiments in Bengal.			
	Officers.	Non-commissioned Officers, Trumpeters, Drummers, and others.	Rank and File.	Total all Ranks.	European Officers.	Native Officers, Non-commissioned Officers, Rank and File.	Total all Ranks.	
ARTILLERY.								
Carried forward -								

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Grant 3.—Appendix, No. .—Detail of the Regimental Establishments, &c.—*continued.*

CORPS.	EUROPEAN ARMY.				NATIVE ARMY.			Native Artificers and Followers.
	Established Strength of European Brigades and Regiments in Bengal.				Established Strength of Native Brigades and Regiments in Bengal.			
	Officers.	Non-commissioned Officers, Trumpeters, Drummers, and others.	Rank and File.	Total all Ranks.	European Officers.	Native Officers, Non-commissioned Officers, Rank and File.	Total all Ranks.	
Brought forward -								
Carried forward -								

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Grant 3.—Appendix, No. .—Detail of the Regimental Establishments, &c.—*continued.*

CORPS.	EUROPEAN ARMY.				NATIVE ARMY.				Native Artificers and Followers.
	Established Strength of European Brigades and Regiments in Bengal.				Established Strength of Native Brigades and Regiments in Bengal.				
	Officers.	Non-commissioned Officers, Trumpeters, Drummers, and others.	Rank and File.	Total all Ranks.	European Officers.	Native Officers, Non-commissioned Officers, Rank and File.	Total all Ranks.		
Brought forward -									
Total - - -									

RECAPITULATION.

Artillery - - -									
Cavalry - - -									
Engineers and Sappers									
Infantry - - -									
Invalid and Veteran Establishment -									
Staff Corps — —									
Miscellaneous Officers									
Total Force in Bengal									

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 to 30 APRIL 1866—*continued.*

GRANT 3.—APPENDIX, No.

REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

ROYAL HORSE ARTILLERY.

HEAD QUARTERS' STAFF FOR TWO BRIGADES.

DETAIL OF THE STAFF OF ONE BRIGADE.

RANK.	Numbers.	Rate of Pay per Mensem.	TOTAL.
		Rs. a. p.	*Rs. a. p.*
Colonel Commandant	—	—	—
Colonels	2	1,478 7 —	2,956 14 —
Lieutenant Colonels	3	1,157 — —	3,471 — —
Ditto - (on Major's Pay)	1	- - -	929 6 4
Ridingmaster	1	- - -	347 7 9
Quartermaster	1	- - -	417 — 3
Adjutant (2d Captain)	1	- - -	563 — 4
Sergeant Major	1	- - -	61 3 —
Quartermaster Sergeant	1	- - -	53 11 8
Hospital Sergeant	1	- - -	39 2 11
Orderly-room Sergeant	1	- - -	39 2 11
Trumpet Major	1	- - -	39 2 11
TOTAL Numbers and	14	Pay per mensem	8,917 4 1
TOTAL Pay per annum		*Rs.*	1,07,007 1 —
ADD—			
Five days' Pay for Non-Commissioned Officers, per annum			38 11 10

STAFF AND COMMAND ALLOWANCES.

	Rs. a. p.	
Brigade Command	400 — —	
Adjutant	182 7 —	
Orderly-room Sergeant	14 11 1	
Rs.	597 2 1	7,165 9 —
Contract Allowance for Shoeing Horses and Repair of Saddles		180 — —
Pay of Librarian		96 — —
Pay of 18 Native Followers and Artificers		1,032 — —
TOTAL Head Quarters for One Brigade, per annum		1,15,519 5 10
TOTAL *ditto* for Two Brigades, per annum		2,31,038 11 8
ADD—		
Extra Pay to Ridingmaster		1,918 11 —
TOTAL Head Quarters, Staff per annum	*Rs.*	2,32,957 6 8

TWELVE BATTERIES.

DETAIL ESTABLISHMENT OF ONE BATTERY.

RANK.	Numbers.	Rate of Pay per Mensem.	TOTAL.
		Rs. a. p.	*Rs. a. p.*
Captain	1	- - -	563 — 4
2d Captain	1	- - -	563 — 4
Lieutenants	2	365 4 —	730 8 —
2d Lieutenant	1	- - -	310 10 4
Assistant Surgeon	1	—	—
Staff Sergeants	2	52 15 4	105 14 8
Sergeants	6	39 2 11	235 1 6
Corporals	6	29 6 2	176 5 —
Bombardiers	6	26 15 —	161 10 —
Gunners	76	16 3 7	1,233 — 4
Drivers	42	13 12 5	578 9 6
Trumpeter	1	- - -	26 15 —
Ditto	1	- - -	16 3 7
Sergeant Farrier and Carriage Smith	1	- - -	45 — —
Shoeing and Carriage Smiths	2	28 7 6	56 15 —
Collar-maker	1	- - -	25 6 6
Wheeler	1	- - -	25 6 6
TOTAL Numbers and	151	Pay per mensem	4,853 10 7
TOTAL Pay per annum		*Rs.*	58,243 15 —
ADD—			
Five days' Pay for Non-Commissioned Officers and men, per annum			447 11 11

STAFF AND COMMAND ALLOWANCES.

	Rs. a. p.	
Battery Command	30 — —	
Mess Allowance	40 — —	
Rough Rider	7 7 3	
Pay Sergeant	7 — —	
Hospital Sergeant	7 8 —	
Savings' Bank Clerk	5 — —	
Rs.	96 15 3	1,163 7 —
Contract Allowance for Repair of Arms, Waggons, Harness, &c., and for Shoeing Horses		9,837 — —
	Rs. a. p.	
Good Conduct Pay	104 7 5	
Good Shooting Pay	31 4 —	
Rs.	135 11 5	1,628 9 —
Pay of 340 Native Followers and Artificers		17,802 — —
TOTAL of One Battery, per annum		89,122 10 11
TOTAL of Twelve Batteries, per annum	*Rs.*	10,69,472 3 —

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Grant 3.—Appendix, No. 3.—Regimental Pay, Allowances, and Charges—*continued.*

ROYAL ARTILLERY.—LIGHT FIELD BATTERIES.

HEAD QUARTERS' STAFF OF FOUR BRIGADES. (11TH, 16TH, 19TH, AND 26TH.)

DETAIL ESTABLISHMENT OF ONE BRIGADE.

RANK.	Numbers.	Rate of Pay per Mensem.	TOTAL.
		Rs. a. p.	*Rs. a. p.*
Colonel Commandant	–	—	—
Colonels	2	1,295 5 –	2,590 10 –
Lieutenant Colonels	3	1,032 4 –	3,096 12 –
Ditto (on Major's Pay)	1	– – –	789 3 –
Ridingmaster	1	– – –	347 7 9
Quartermaster	1	– – –	389 14 3
Adjutant (2d Captain)	1	– – –	477 7 8
Surgeon	1	– – –	433 10 –
Veterinary Surgeons	3	340 10 4	1,021 15 –
Sergeant Major	1	– – –	57 13 9
Quartermaster Sergeant	1	– – –	50 8 2
Hospital Sergeant	1	– – –	36 11 9
Orderly-room Sergeant	1	– – –	36 11 9
Trumpet Major	1	– – –	36 11 9
TOTAL Numbers and	18	Pay per mensem	9,365 8 10
TOTAL Pay per annum		*Rs.*	1,12,386 10 –
ADD—			
Five days' Pay for Non-Commissioned Officers, per annum			36 6 10

STAFF AND COMMAND ALLOWANCES.

	Rs. a. p.	
Brigade Command	400 – –	
Surgeon's Staff	300 – –	
Adjutant's Staff	227 – –	
Orderly-room Sergeant	14 11 1	
Rs.	941 11 1	11,300 5 –
Pay of Librarian		96 – –
Contract Allowance for shoeing Horses and Repair of Saddles		180 – –
Pay of 18 Native Followers and Artificers		1,032 – –
TOTAL Head Quarters' Staff for One Brigade, per annum		1,25,031 5 10
TOTAL ditto for Four Brigades, per annum	*Rs.*	5,00,125 7 4

TWENTY-SIX BATTERIES.

DETAIL ESTABLISHMENT OF ONE BATTERY.

RANK.	Numbers.	Rate of Pay per Mensem.	TOTAL.
		Rs. a. p.	*Rs. a. p.*
Captain	1	– – –	493 10 –
2d Captain	1	– – –	477 7 8
Lieutenants	2	295 12 –	591 8 –
2d Lieutenant	1	– – –	243 5 –
Assistant Surgeon	1	– – –	295 12 –
Staff Sergeants	2	50 8 2	101 – 4
Sergeants	6	36 11 9	220 6 6
Corporals	6	26 15 –	161 10 –
Bombardiers	6	24 7 10	146 15 –
Gunners	76	13 12 5	1,046 15 8
Drivers	42	13 12 5	578 9 6
Trumpeter	1	– – –	24 7 10
Ditto	1	– – –	13 12 5
Farrier and Carriage Smith	1	– – –	42 8 10
Shoeing and Carriage Smiths	2	26 – 4	52 – 8
Collar-maker	1	– – –	22 15 4
Wheeler	1	– – –	22 15 4
TOTAL Numbers and	151	Pay per mensem	4,536 – 1
TOTAL Pay per annum		*Rs.*	54,432 1 –
ADD—			
Five days' Pay for Non-Commissioned Officers, per annum			405 11 7

STAFF AND COMMAND ALLOWANCES.

	Rs. a. p.	
Battery Command	30 – –	
Mess Allowance	40 – –	
Rough Rider	7 7 3	
Pay Sergeant	7 – –	
Hospital Sergeant	7 8 –	
Savings' Bank Clerk	5 – –	
Rs.	96 15 3	1,163 7 –
Contract Allowance for Repair of Arms, Waggons, Harness, and for shoeing Horses		6,849 – –
Pay of 225 Native Followers and Artificers		12,282 – –
TOTAL Pay of One Battery, per annum		75,132 3 7
TOTAL Pay of Twenty-six Batteries, per annum		19,53,437 13 2
	Rs. a. p.	
Good Conduct Pay	34,703 4 –	
Good Shooting Pay	7,187 4 –	41,890 8 –
Extra Pay to Native Followers		9,384 – –
TOTAL	*Rs.*	20,04,712 5 2

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Grant 3.—Appendix, No. .—Regimental Pay, Allowances, and Charges—*continued.*

CAVALRY.

HER MAJESTY'S BRITISH CAVALRY.
(SEVEN REGIMENTS.)

DETAIL ESTABLISHMENT OF ONE REGIMENT OF SEVEN TROOPS.

RANKS.	Numbers.	Rate of Pay per Mensem.			TOTAL.		
		Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*
Colonel	–						
Lieutenant Colonel	1	–	–	–	1,157	–	–
Majors	2	929	6	4	1,858	12	8
Captains	7	563	–	4	3,941	2	4
Lieutenants	7	365	4	–	2,556	12	–
Cornets	7	310	10	4	2,174	8	4
Paymaster	1	–	–	–	535	13	–
Adjutant	1	–	–	–	365	4	–
Ridingmaster	1	–	–	–	389	14	9
Quartermaster	1	–	–	–	316	12	9
Surgeon	1	–	–	–	563	–	4
Assistant Surgeons	2	395	4	–	790	8	–
Veterinary Surgeon	1	–	–	–	340	10	4
Regimental Sergeant Major	1	–	–	–	51	7	–
Quartermaster Sergeant	1	–	–	–	42	10	10
Bandmaster Sergeant	1	–	–	–	42	10	10
Troop Sergeant Majors	7	42	10	10	298	11	10
Sergeant Instructor of Musketry	1	–	–	–			
Paymaster Sergeant	1	–	–	–	28	10	4
Armourer Sergeant	1	–	–	–	28	10	4
Hospital Sergeant	1	–	–	–	33	8	9
Saddler Sergeant	1	–	–	–	28	10	4
Orderly-room Clerk	1	–	–	–	28	10	4
Farrier Major	1	–	–	–	48	15	8
Farriers	6	31	13	5	191	–	6
Shoeing Smith	1	–	–	–	24	4	3
Trumpet Major	1	–	–	–	28	10	4
Sergeants	21	28	10	4	601	9	–
Trumpeters	7	16	7	8	115	5	8
Corporals	28	18	14	10	529	15	4
Privates	434	14	2	11	6,155	1	10
Total Numbers and		Pay per mensem					
TOTAL Pay per annum				*Rs.*			
ADD—							
Five days' Pay of Non-Commissioned Officers per annum					1,380	3	8
COMMAND AND STAFF ALLOWANCES.							
		Rs.	*a.*	*p.*			
Regimental Command Allowance		400	–	–			
Troop ,, ,,		525	–	–			
Adjutant's Allowance		212	7	–			
Interpreter's ,,		100	–	–			
Quartermaster's ,,		117	–	–			
Paymaster's ,,		65	5	4			
Surgeon's ,,		300	–	–			
Mess Allowance		150	–	–			
Allowance to Non-Commissioned Officers		90	–	–			
	Rs.	1,959	14	4	23,518	12	–
Pay of Moonshee and Librarian					21	–	–
Contract Allowance for shoeing Horses, &c., and for Riding-house Expenses					12,312	6	–
Pay of 843 Native Followers and Artificers					42,525	–	–
TOTAL for One Regiment, per annum							
TOTAL for Seven Regiments, per annum				*Rs.*			
		Rs.	*a.*	*p.*			
Good Conduct Pay		44,193	6	–			
Good Shooting Pay		2,040	–	–			
TOTAL				*Rs.*			

BENGAL MILITARY BUDGET ESTIMATE, FROM 1 MAY 1865 TO 30 APRIL 1866—*continued.*

Grant 3.—Appendix, No. .—Regimental Pay, Allowances, and Charges—*continued.*

INFANTRY.

HER MAJESTY'S BRITISH INFANTRY.
(THIRTY-FIVE REGIMENTS.)

DETAIL ESTABLISHMENT OF ONE REGIMENT OF TEN COMPANIES.

RANKS.	Numbers.	Rate of Pay per Mensem.	TOTAL.
		Rs. a. p.	*Rs. a. p.*
Colonel	–	—	—
Lieutenant Colonel	1	– – –	1,032 4 –
Majors	2	789 3 –	1,578 6 –
Captains	10	415 6 –	4,153 12 –
Lieutenants	12	256 10 –	3,079 8 –
Ensigns	8	202 12 5	1,622 3 4
Paymaster	1	– – –	404 8 –
Adjutant	1	– – –	256 10 –
Quartermaster	1	– – –	274 14 3
Surgeon	1	– – –	415 1 –
Assistant Surgeons	3	286 10 –	859 14 –
Sergeant Major	1	– – –	46 7 2
Quartermaster Sergeant	1	– – –	40 9 10
Bandmaster Sergeant	1	– – –	31 15 5
Armourer Sergeant	1	– – –	24 9 10
Hospital Sergeant	1	– – –	31 15 5
Paymaster Sergeant	1	– – –	24 9 10
Colour Sergeants	10	31 15 5	319 10 2
Sergeants	30	24 9 10	738 7 –
Sergeant Instructor of Musketry	1	– – –	
Drum Major	1	– – –	24 9 10
Orderly-room Clerk	1	– – –	24 9 10
Corporals	40	15 11 8	629 2 8
Trumpeters	20	13 1 2	261 7 4
Privates	810	11 10 –	9,416 4 –
Total Numbers and		Pay per mensem	
TOTAL Pay per annum		*Rs.*	
ADD—			
Five days' Pay of Non-Commissioned Officers, per annum			1,935 11 8

COMMAND AND STAFF ALLOWANCES.

	Rs. a. p.	
Regimental Command	400 – –	
Company „	30 – –	
Surgeon's Allowance	300 – –	
Adjutant's „	257 – –	
Quartermaster's Allowance	85 – –	
Interpreter's „	100 – –	
Mess Allowance	150 – –	
Paymaster's Office Allowance	78 10 8	
Allowance to Non-Commissioned Officers	58 2 –	
Rs.	1,791 12 8	21,501 8 –
Pay of Moonshee and Librarian		216 – –
Contract Allowance for Stationery and Repair of Arms		2,466 – –
Pay of 78 Native Followers, &c.		5,928 – –
TOTAL for One Regiment per annum		
TOTAL for Thirty-five Regiments		
Good Conduct Pay		
Good Shooting Pay		
TOTAL at Full Batta		
DEDUCT—		
Difference of Pay to Officers and Men of Three Regiments at Half Batta Stations		
TOTAL *Rs.*		

EXTRACT OF HOME STATEMENT.

ESTIMATE of MILITARY EXPENDITURE in *England*, on Account of *India*, for the Year ending 30 April 1866.

EFFECTIVE SERVICES.	ESTIMATE, 1865-66.		ESTIMATE, 1864-65.	
	Rs.	*Rs.*	*Rs.*	*Rs.*
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
The Imperial Government on account of Troops serving in India - -			72,99,000	
				72,99,000
COMMISSARIAT ESTABLISHMENTS, &c.				
Commissariat Stores and Charges connected therewith - - - -			—	
STUD AND REMOUNT ESTABLISHMENTS, &c.				
Stud Supplies, including Purchase of Horses - - - - - -			—	
CLOTHING ESTABLISHMENTS, &c.				
Clothing and Materials and Charges connected therewith - - -			17,33,690	
				17,33,690
MEDICAL ESTABLISHMENTS, &c.				
Medical Stores and Charges connected therewith - - - - -			2,11,160	
				2,11,160
ORDNANCE ESTABLISHMEMTS, &c.				
Ordnance Stores and Charges connected therewith - - - -			13,11,610	
				13,11,610
EDUCATION.				
The War Office for Instruction of Officers and Cadets - - - -			94,120	
Books and Materials for Schools and Libraries - - - - -			—	
				94,120
SURVEYS.				
Surveying Stores and Instruments - - - - - - - -			40,930	
				40,930
SEA TRANSPORT CHARGES.				
Passages of Officers and Troops Outward and Homeward - - -			13,91,000	
				13,91,000
MISCELLANEOUS.				
Furlough and Absentee Allowances to Military Officers - - -			17,50,000	
Miscellaneous Stores - - - - - - - - - - -			34,500	
				17,84,500
Carried forward, Rupees - - -				1,38,66,010

ESTIMATE of Military Expenditure in *England,* on Account of *India—continued.*

	ESTIMATE, 1865-66.		ESTIMATE, 1864-65.	
	Rs.	*Rs.*	*Rs*	*Rs.*
Brought forward - - -				1,38,66,010
NON-EFFECTIVE SERVICES.				
The Imperial Government on account of Non-effective Charges of Troops Serving in India - - - - - - - - -			25,56,000	
For Payments to Retired Officers - - - - - - - -			78,00,000	
Ditto - for Pensions - - - - - - - - -			11,40,000	
Lord Clive's Military Fund Pensions - - - - - - -				
				1,14,96,000
TOTAL EXPENDITURE, RUPEES - - -				2,53,62,010

Appendix, No. 5.

(*See* Para. 264 of Report).

COMMISSARIAT DEPARTMENT.

BENGAL PRESIDENCY. MEERUT STATION.

ESTIMATE of Cost of VICTUALLING, &c., EUROPEAN TROOPS, for the Year 1865-66.

Actual Strength.	DETAIL OF FORCE.	Articles.	Quantity per Man per Day.	Quantity per Man for 365 Days.	Rate.	Per.	Cost per Man for 365 Days.	Remarks.
			DESCRIPTION AND COST OF SUPPLIES.					
	Artillery.		lb. oz.	lbs. oz.	R. A. P.	lbs.	R. A. P.	
4	Head-quarters 2d R. H. Brigade	Bread	1 0	365 0	7 8 –	100	27 6 –	
132	C. Battery, ditto	Beef	1 0 For 5 days in week.	261 0	8 5 4	„	21 12 –	
134½	D. Battery, ditto	Mutton	1 0 For 2 days in week.	104 0	10 8 5	„	10 15 2	
146	F. Battery, 11th Brigade	Rice	0 4	91 0¼	4 7 9	„	4 1 5½	
147	A. Battery, 22d R. Artillery	Sugar	0 2½	57 0½	– 2 –	1	7 2 –¾	
79	D. Battery ,,	Salt	0 1	22 13	7 2 3	100	1 10 –¾	
40½	Artillery Band	Potatoes	1 0	365 0	3 2 –	„	11 6 6	
	Cavalry.							
585	H. M.'s 8th Hussars	Mixed vegetables.	—	—	—	—	—	
	Infantry.							
786	H. M.'s 90th Regiment	Firewood	3 0	1,095 0	– 6 6	100	4 7 2	
							88 12 5	(*a*)
2,054		*Stock Issues.*						
185	Deduct 9 per cent. for sick	Tea, Black	0 0⅝	5 0¼	1 – –	1	5 7 1¾	
1,869								
—	Women } Full Rations	Tea, Green	0 0⅝	2 11¼	1 8 –	„	4 1 4¼	
—	Children }	Coffee	– – –	16 0¼	– 7 10	„	7 15 3½	
1,869	Total, Numbers.							
							17 7 9½	(*b*)
				Total amount per Man for 365 days			106 4 2½	Average daily cost per man annas 4-8.

Abstract of Estimate.	Total Annual Charges.
	R. A. P.
(*a*) 1,869 men, cash ration	1,65,922 – –
Contingencies.	
Cooking utensils; renewing, repair, and tinning	1,057 – –
Petty transit charges	—
Extra Batta.	
1,869 men, at annas 3-4, for 5 days each	1,946 – –
	1,68,925 – –
Add—	
Five per cent. to cover extra charges of command rates, &c.	8,446 – –
Total charge to be provided for	1,77,371 – –
(*b*) 1,869 men, stock ration	32,683 – –
Cooking utensils, &c., issued from stock	1,851 – –
Total annual cost for 1,869 men, including stock issues	2,11,905 – –

R. A. P.	No. of Men.		
(*a*) 88 12 5	× 1,869	=	1,65,922 6 9
(*b*) 17 7 9½	× 1,869	=	32,683 2 7½
Total annual cost of provisions for 365 days			1,98,605 9 4½

(signed) _____

Assistant Commissary General.

Meerut, _____ 186 .

APPENDIX, No. 6.

(*See* Para. 128 of Report).

RATION CERTIFICATE of Her Majesty's 7th DRAGOON GUARDS, Stationed at *Umballah*, during the Month of July 1863

Drawing Rations.				In Hospital.	In Solitary Confinement.	Entitled to Dry Batta.	Drawn elsewhere.	Total Strength.	REMARKS.
Men.	Women.	Children.	Total No. of Rations.						
									Total Strength during the month 545 × 31 = 16,895
15,638	–	–	15,638	800	13	274	182	16,907	1 man extra from 20th to 31st inst. 12
									TOTAL - - - 16,907

We certify that the above is a true extract from the regimental records.

Geo. Gillam, Quartermaster.
W. F. Wheble, Paymaster.
C. W. Thompson, Officer Commanding.

STATEMENT showing the Quantities of COMMISSARIAT SUPPLIES furnished to the above Regiment.

Description.	Quantity per Ration.		Total Quantity received during the Month.		Observations by Commissariat Officer.
	lbs.	oz.	lbs.	oz.	
Bread - - - - -	1	0	15,638	0	Charged in Voucher No. 90
Biscuit - - - -	1	0	—		—
Beef - - - - -	1	0	11,099	0	„ „ 50
Mutton - - - -	1	0	4,539	0	„ „ 50
Rice - - - - -	0	4	3,909	8	„ „ 60
Salt - - - - -	0	1	977	6	„ „ 69
Sugar - - - - -	0	$2\frac{1}{3}$	2,443	7	„ „ 61
Tea, Black - - - -	0	$0\frac{5}{7}$	232	$8\frac{5}{7}$	—
Ditto, Green - - -	0	$0\frac{5}{7}$	469	$9\frac{2}{7}$	—
Coffee - - - - -	—		—		—
Vegetables, Potatoes - -	1	0	—		—
Ditto - mixed - -	1	0	15,638	0	„ „ 62
Wood - - - - -	3	0	46,914	0	„ „ 124

Certified that the above quantities have been duly received, and are all of good quality.

Geo. Gillam, Quartermaster.
C. W. Thompson, Officer Commanding.

Appendix, No. 7. - - - - - - - -

(*See* Para. 129 of Report).

_____*Division.*

_____*Presidency.*

RETURN of Commissariat Stores Received and Issued during the Month of 186 .

Mem.—The Headings in this Return should be left Blank, and only such Number of Columns should

Number of Voucher.	Particulars of Receipt or Issue.	Ale in Hogsheads.	Alum.	Arrowroot.	Barley.	Beer in Quarts.	Beer in Pints.	Bedding.				Beetlenuts.	Biscuits.
								Blankets.	Sheets.	Quilts.	Suttrenges.		
		Hhds. g. dr.	lb. oz.	lb. oz. dr.	lb. oz. dr.							lb. oz. dr.	lb. oz. dr.
	RECEIPTS.												
	Balance from last month -	5,970 49 14	68 7	211 2 8	26 0 8	119 11 0	219 9 0	156	140	416	1,340	24 6½ 0	1,088 603
	Total Receipts - -												
	ISSUES.												
8	Madras Artillery proceeding to Cuttack - - -	- -	- -	- -	- -	- -	- -	- -	- -	-	- -	- -	18 0 0
	Total Issues - -												
	Balance carried to next month - - -												

Appendix, No. 7.

(*See* Para. 129 of Report).

RETURN of Commissariat Stores Received and Issued during the Month of 186 .

be used at each Station as may be required to show the transactions on each Article of Stock.

Brandy.	Candles, Wax.	Chillies.	Choorah.	Chloride of Lime.	Coffee.	Dholl.	Firewood.	Fish, Salt.	Flour or Ottah.	Particulars of Receipt or Issue.	Number of Voucher.
drs. b. m.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.	lbs.	lb. oz. dr.	lb. oz. dr.	RECEIPTS.	
4 0 6	- -	- -	- -	- -	- -	- -	- -	- -	- -	Balance from last month.	
										- - Total Receipts.	
										ISSUES.	
- -	0 12 0	- -	- -	- -	- -	- -	- -	- -	2 9 0	Madras Artillery proceeding to Cuttack -	8
										- - Total Issues.	
										Balance carried to next month.	

RETURN of Commissariat Stores Received and Issued during the Month of 186 —*continued.*

Number of Voucher.	Particulars of Receipt or Issue.	Ghee.	Gin.	Gram.	Linseed Meal.	Lime Juice.	Mustard Seed, &c.	Oil.	Pepper, Black.	Peas.	Porter in Hogsheads.
		lb. oz. dr.	dn. b. m.	lb. oz. dr.	lb. oz. dr.	dn. b. m.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.	hhds. g. dr.
	RECEIPTS.										
	Balance from last month -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
	TOTAL RECEIPTS - -										
	ISSUES.										
8	Madras Artillery proceeding to Cuttack - -	- -	- -	- -	- -	- -	0 2 0	- -	0 2 8	3 13 8	- -
	TOTAL ISSUES - -										
	Balance carried to next month - - -										

RETURN of Commissariat Stores Received and Issued during the Month of 186 —*continued.*

Porter in Quarts.	Porter in Pints.	Preserved Milk.	Port Wine.	Preserved Vegetables.	Rice, of Sorts.	Rum.	Sago.	Salt Beef and Pork.	Sherry Wine.	Particulars of Receipt or Issue.	Number of Voucher.
	dns. pts. m.	lb. oz. dr.	dns. b. m.	lb. oz. dr.	lb. oz. dr.	gln. d.	lb. oz. dr.	lb. oz. dr.	dns. b. m.		
										RECEIPTS.	
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	Balance from last month.	
										- - TOTAL RECEIPTS.	
										ISSUES.	
- -	- -	- -	- -	- -	9 0 0	0 7¼	- -	11 0 0	- -	Madras Artillery proceeding to Cuttack - -	8
										- - TOTAL ISSUES.	
										Balance carried to next month	

RETURN of Commissariat Stores Received and Issued during the Month of 186 —*continued.*

Number of Voucher.	Particulars of Receipt or Issue.	Soup or Boullie.	Sugar.	Soojee.	Soap, Europe.	Suet.	Tamarind.	Tobacco, Eating, &c.	Turmeric.	Tea, Black.	Tea, Green.
		lb. oz. dr.	lb. oz. dr.	m. s. c.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.	lb. oz. dr.
	RECEIPTS.										
	Balance from last month -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
	TOTAL RECEIPTS - -										
	ISSUES.										
8	Madras Artillery proceeding to Cuttack - - -	- -	1 14 13	- -	- -	0 10 0	- -	- -	- -	0 3 6	0 1 12
	TOTAL ISSUES - -										
	Balance carried to next month - - -										

RETURN of Commissariat Stores Received and Issued during the Month of 186 —*continued.*

Vinegar.	Wax, Yellow.									Particulars of Receipt or Issue.	Number of Voucher.
gal. d.	lb. oz. dr.										
										RECEIPTS.	
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	Balance from last month.	
										- - TOTAL RECEIPTS.	
										ISSUES.	
0 5	- -	- -	- -	- -	- -	- -	- -	- -	- -	{Madras Artillery proceeding to Cuttack - -}	
										- - TOTAL ISSUES.	
										{Balance carried to next month.}	

APPENDIX, No. 8.

(See Para. 370 of Report.)

LIST OF SERVICE ACCOUNTS

To be opened in the PRINCIPAL LEDGER, and their Sub-division into detailed Heads of Service in the DEPARTMENTAL ABSTRACT BOOKS.

BENGAL MILITARY BUDGET ESTIMATE.

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT I.		
ARMY AND GARRISON STAFF.	COMMANDER IN CHIEF IN INDIA -	Salaries and Establishment. Contingent Charges. Tour of the Commander in Chief.
	ADJUTANT GENERAL'S DEPARTMENT -	Salaries and Establishment. Contingent Charges. Printing Establishment and Contingencies. Office of the Deputy Adjutant General, Royal Artillery.
	QUARTERMASTER GENERAL'S DEPARTMENT.	Salaries and Establishment. Contingent Charges. Office Allowance to Divisional Officers. Military Storekeeper's Establishment and Charges.
	ARTILLERY INSPECTION - - -	Salaries and Establishment. Contingent Charges.
	MUSKETRY INSPECTION - - -	Salaries and Establishment. Contingent Charges.
	DIVISIONAL AND BRIGADE STAFF -	Salaries and Establishment. Office Allowances.
	GARRISON AND STATION STAFF - -	Salaries and Establishment. Office Allowances.
	HILL SANATARIA - - - -	Salaries and Establishment. Contingent Charges.
	MISCELLANEOUS DEPÔTS - - -	Depôt at Chinsurah. „ at Kurrachee. Invalid Depôt, Fort William.
	STAFF OF IRREGULAR FORCES - -	Punjab Force. Hyderabad Force.
	BAZAR ESTABLISHMENT - - -	Salaries and Establishment. Contingent Charges.
	STAFF, MISCELLANEOUS - - -	Outram Institutes— Allahabad. Bareilly. Dum-Dum. Contingencies.
GRANT II.		
ADMINISTRATIVE STAFF	SECRETARIAT - - - - -	Salaries and Establishment. Contingent Charges. Printing Establishment and Contingencies.
	PERSONAL STAFF TO THE GOVERNOR GENERAL AND LIEUT. GOVERNORS.	Governor General. Lieutenant Governor, Bengal. „ North-West. „ Punjab.
	OFFICE OF ACCOUNT - - - -	Salaries and Establishment. Contingent Charges.

LIST of SERVICE ACCOUNTS—*continued.*

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT III.		
REGIMENTAL PAY, ALLOWANCES & CHARGES.	EUROPEAN ARMY (REGIMENTAL PAY, ALLOWANCES AND CHARGES).	Artillery. Cavalry. Engineers. Infantry. Invalid and Veteran Establishment. Staff Corps. General List Cavalry. „ Infantry. Unattached and Local Officers.
	NATIVE ARMY DITTO - - -	Artillery. Governor General's Body Guard. Cavalry. Engineers. Infantry.
	HYDERABAD CONTINGENT DITTO -	Artillery. Cavalry. Infantry.
GRANT IV.		
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.	COMMISSARIAT EXECUTIVE ESTABLISHMENT.	Salaries and Establishment. Contingent Charges.
	COMMISSARIAT SUBORDINATE ESTABLISHMENTS.	Regimental Establishments, Marching Allowances, and Contingencies. Godown Establishment and Contingencies. Quartermaster's Establishments and Marching Allowances. Cattle Establishment. Dooley Bearers.
	COMMISSARIAT SUPPLIES - - -	Provisions for Europeans. „ for Natives. Compensation to Natives for dearness of Provisions. Purchase of Reserve Stock. Malt Liquor. Rum and Arrack. Carriage of Commissariat Supplies. Contingent Expenses.
	COMMISSARIAT SERVICES - - -	Purchase of Live Stock. Feed of Commissariat Cattle. Hire of Transport. Inland Water Charges. Railway Charges. Freight and Charges of Stores from England. Feed of Horses. Camp Contingencies. Cattle Gear, Implements, and Godown Furniture.
GRANT V.		
STUD AND REMOUNT ESTABLISHMENT, SUPPLIES, AND SERVICES.	ESTABLISHMENTS - - - -	Salaries and Establishment. Contingent Charges.
	PURCHASE OF CATTLE - - -	Stallions. Mares. Colts and Fillies. Bullocks. Camels. Contingent and Miscellaneous Expenses.
	FEED OF CATTLE - - - -	Feed and Expenses of the Cattle at the Depôts.
	MISCELLANEOUS - - - -	Road Expenses of Cattle and Remounts. Cultivation Expenses.

LIST of SERVICE ACCOUNTS—*continued.*

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT VI.		
CLOTHING ESTABLISHMENT, SUPPLIES, AND SERVICES.	CLOTHING DEPÔT, PRESIDENCY -	Superintending Establishment. Manufacturing and Store Establishment.
	CLOTHING SUPPLIES AND SERVICES AT THE AGENCY.	Making Clothing, Great Coats, and Cloaks for European and Native Troops. Transport and Packing Materials and Charges. Freight and Charges for Stores received from England. Cost of Supplies obtained locally. Contingent Charges.
	DITTO REGIMENTAL - - -	Making and altering Clothing at Head Quarters of Regiments. Compensation in lieu of Clothing.
GRANT VII.		
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.	EXECUTIVE ESTABLISHMENT - -	Salari s and Establishments. Contingent Charges.
	SUBORDINATE ESTABLISHMENTS - -	Regular Establishments. Conservancy - ditto. Punkah-pulling ditto. Tattie-watering ditto.
	BARRACK FURNITURE - - -	Purchase of Barrack Furniture. Repair of - ditto.
	BARRACK BEDDING - - - -	Purchase of Bedding.
	LIGHTING AND CLEANING - - -	Supplies for Lighting Barracks and Hospitals. Supplies for cleaning Barracks and Hospitals.
	MISCELLANEOUS - - - - -	Carriage of Barrack Stores Purchase of petty supplies, including utensils. Repair of Barrack Fixtures. Contingent and unforeseen expenses.
GRANT VIII.		
ADMINISTRATION OF MARTIAL LAW.	JUDGE ADVOCATE GENERAL'S DEPARTMENT.	Salaries and Establishment. Contingent Charges.
	DEPUTY JUDGE ADVOCATE GENERAL'S	Salaries. Office Allowance.
	GARRISON MILITARY PRISONS - -	Establishment, &c., at Lucknow.
	MISCELLANEOUS - - - - -	Compensation to Witnesses at Military Courts.
GRANT IX.		
MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES.	MEDICAL ESTABLISHMENTS (INDIAN) -	Salaries and Establishment, Presidency. Contingent Charges. Arrear Establishment. Salaries and Establishment, Districts. Extra and Office Allowances and Contingent Charges. Allowance to Medical Staff of Hyderabad Contingent. Allowance to Students at the Medical College. Extra Allowance to Native Doctors for English Qualifications. Establishments at General Hospitals.
	MEDICAL STORE DEPÔTS - -	Salaries and Establishment, Presidency. Contingent Charges. Salaries and Establishment, Station Depôts. Contingent Charges.
	MEDICAL ESTABLISHMENT (BRITISH)	Salaries and Establishment, Presidency. Contingent Charges. Arrear Establishment. Salaries and Establishment, Districts. Extra and Office Allowance and Contingent Charges.

List of Service Accounts—*continued.*

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT IX.—*continued.*		
MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES—*continued.*	Station Hospitals - - - -	Subordinate Establishments. Punkah and Tattie Establishment. Miscellaneous Charges.
	Medical Supplies - - - -	Cost of Medicine and Medical Stores. Diets and Medical Comforts to Patients and Hospital Servants. Carriage of Medical Stores. Freight of Medical Stores from England.
GRANT X.		
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.	Ordnance Establishments -	Salaries and Establishment, Inspector General. Contingent Charges. Salaries and Establishments, Deputy Inspector General. Contingent Charges. Salaries and Establishments, Arsenals, Magazines, and Depôts. Contingent Charges.
	Manufacturing Establishments. -	Gun Foundry, Cossipore. Gunpowder Agency, Ishapore. Gun Carriage Agency, Futtehgurh. Timber Agency, Calcutta. Cartridge and Percussion Cap Manufactory, Dum-Dum. Saddlery Depôt and Tannery Establishment, Cawnpore.
	Charge for Forest Operations -	Charge for Forest Operations.
	Local Supply of Stores for Arsenals, Magazines, and Depôts.	Local Supply of Stores for Arsenals, Magazines, and Depôts.
	Local Supplies to Manufacturing Establishments.	Gun Foundry. Gunpowder Agency. Gun Carriage Agency. Timber Agency. Cartridge and Percussion Cap Manufactory. Saddlery Depôt and Tannery.
	Stores and Camp Equipage - -	Purchase of Camp Equipage. Repair of ditto. Repair of Saddlery. Carriage and Freight of Stores. Miscellaneous.
GRANT XI.		
DIVINE SERVICE - -	Divine Service - - - - -	Salaries and Charges, Presbyterian Establishment. Ditto - Roman Catholic.
GRANT XII.		
EDUCATION - - -	Army Schools - - - - -	Salaries and Establishment. Contingent Charges. Purchase of Books, Materials, &c. Carriage and Miscellaneous Expenses.
	Lawrence Military Asylum - -	Salaries and Establishment. Clothing and Bedding. Provisions. Miscellaneous Expenses.
	Donations to Educational Institutions.	Kidderpore, Lower, Orphan School. Simla Military Orphanage. Roman Catholic Orphanages.
GRANT XIII.		
SURVEY, TOPOGRAPHICAL AND TRIGONOMETRICAL.	Topographical Survey - - -	Salaries and Establishment. Contingent Charges.
	Trigonometrical Survey of India	Salaries and Establishment. Contingent Charges. Freight of Stores from England.

List of Service Accounts—*continued.*

Grants.	Principal Ledger.	Detailed Heads of Service in Abstract Books.
GRANT XIV.		
SEA TRANSPORT CHARGES	Sea Transport Charges - -	Sea Transport Charges.
	Medical Comforts, &c. for Troops proceeding to Sea.	Medical Comforts, &c. for Troops proceeding to Sea.
GRANT XV.		
MISCELLANEOUS SERVICES.	Miscellaneous Services - -	Sanatory Commission Establishment and Charges. Donation to Military Fund. Ditto to Orphan Society. Ditto to Officers' Widows' Fund (British Troops). Derajat Frontier Militia. Bounty Money to European Soldiers. Compensation for loss of Staff and Command Allowances. Travelling Allowances to Officers and others. Monshee Allowances to Officers on passing in Native Languages. Subsistence Allowance to Children of Pensioned Soldiers, &c. Charitable Allowance. House Rent to Non-Commissioned Officers. Extra Staff. Donation to European Female Asylum. Contingencies.
GRANT XVI.		
VOLUNTEER CORPS -	Volunteer Corps - - - -	Staff Allowances to Officers. Staff Allowances to Non-Commissioned Officers. Capitation Grants.
GRANT XVII.		
REWARDS FOR MILITARY SERVICES.	Rewards for Military Services -	Victoria Cross. Annuities for Meritorious Service. Gratuities for Meritorious Service. Order of British India. Order of Merit.
GRANT XVIII.		
RETIRED OFFICERS - -	Retired Officers - - - -	Retired Officers.
GRANT XIX.		
MILITARY PENSIONS -	Pensions to Europeans - -	Pensions for Wounds. Pensions. Hyderabad Contingent.
	Pensions to Natives - - -	Pensions to Native Commissioned Officers, Non-Commissioned Officers. Native Family Pensions (Heirs). Special and Temporary Pensions.
	Hyderabad Contingent - -	Pensions to Native Commissioned Officers, Non-Commissioned Officers, Rank and File. Native Family Pensions. Special and Temporary Pensions.
GRANT XX.		
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.	Widows' Pensions - - - -	Pensions to Widows (Lord Clive's Fund). Pensions to ditto admitted since passing of Indian Government Act of 1858.
	Compassionate Allowances - -	Compassionate Allowances.
GRANT XXI.		
CIVIL PENSIONS AND GRATUITIES.	Civil Pensions - - - -	Civil Pensions.
	Gratuities - - - - -	Gratuities.

APPENDIX, No. 9.
(See Paragraphs 109 and 331 of Report.)

HER MAJESTY'S REGIMENTS OF INFANTRY.

PAY LIST and GENERAL STATE of the Regiment Battalion for the Month of 186 .

PAY LIST of HER MAJESTY'S REGIMENT of INFANTRY, Stationed at , for the Month of 186 .

Form No. 1.

Nos.	RANK.	NAMES.	PAY AND ALLOWANCES. Period for which Payment has been made. From	To	Pay and Indian Allowances.	Extra Batta.	Tentage or House Rent.	TOTAL.	Command and Staff Allowances. (*Vide* Note.)	No. of Voucher.	REMARKS.
					Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*		
	COMMISSIONED OFFICERS.										
	Colonel		–	–	- -	- -	- -	- -	- -	–	Paid in England.
	Lieutenant Colonel										
	Majors										
	Captains										
	Lieutenants										
	Ensigns										
	Paymaster										
	Adjutant										
	Quarter Master										
	Surgeon										
	Assistant Surgeons										

TOTAL PAY, &c. of COMMISSIONED OFFICERS carried to General State, Items Nos. 1 and 3 - *Rs.*

Note.—The Charges to be included in the column for "Command and Staff Allowances" are the Regimental Command Allowance, the Company Allowance, the Surgeon's, the Adjutant's, Quartermaster's, and Interpreter's Allowances; the extra pay to Instructor and Assistant Instructor of Musketry, and the Office Allowance to the Paymaster.

PAY LIST of Her Majesty's Regiment of Infantry, &c.—*continued.*

Form No. 2.

Nos.	RANK.	PAY AND ALLOWANCES.					No. of Voucher.	REMARKS.
		Period for which Payment has been made.		Pay.	Staff Allowances.	TOTAL.		
		From	To					
				Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*		
	NON-COMMISSIONED OFFICERS, RANK AND FILE, *From Muster Roll and Abstract of Numbers, Voucher No.*							
	FULL RATES OF PAY AND ALLOWANCES.							
1	Serjeant Major							
1	Quartermaster Sergeant							
1	Bandmaster Sergeant							
1	Armourer Sergeant							
1	Hospital Sergeant							
1	Paymaster Sergeant							
1	Sergeant Instructor of Musketry							
1	Drum (or Bugle) Major							
1	Orderly Room Clerk							
	Colour Sergeants							
	Sergeants							
	Corporals							
	Drummers or Buglers — 1st Class							
	Drummers or Buglers — 2d „							
	Privates							
	Boys							
	BROKEN PERIODS.							
	EXTRA ALLOWANCES.							
1	Drill Sergeant							
1	Drill Corporal							
1	Savings Bank Clerk							
10	Colour Sergeants, at seven rupees each							
	TOTAL carried to General State, Items Nos. 2 and 3 — *Rs.*							

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 3.

EDUCATIONAL ESTABLISHMENT.

(PER MUSTER ROLL AND VOUCHER No. .)

Nos.	RANK.	PAY AND ALLOWANCES.					No. of Voucher.	REMARKS.
		Period for which Payment has been made.		Pay.	Allowances.	TOTAL.		
		From	To					
				Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*		
	Schoolmaster Class -							
	Schoolmistress Class -							
	Assistant Schoolmasters -							
	Untrained Schoolmistresses							
	Moonshee - - -							
	Librarian - - -							
	TOTAL carried to General State, Item No. 5 - - - *Rs.*							

FORM No. 4.

FAMILY ALLOWANCES.

(PER FIGURED ABSTRACT, VOUCHER No. .)

Nos.	FULL PERIOD OF THE MONTH.	Rate.	Amount.	No. of Voucher.	REMARKS.
		Rs. a. p.	*Rs. a. p.*		
	European Women - - - -				
	East Indian ditto - - - -				
	Children - - - - - -				
	BROKEN PERIODS.				
	TOTAL carried to General State, Item No. 8 - *Rs.*				

FORM No. 5.

GOOD CONDUCT PAY.

(FROM SEPARATE COMPANY MUSTER ROLLS.)

COMPANIES.	NUMBER OF DAYS AT THE FOLLOWING RATES.						
	1 *d.*	2 *d.*	3 *d.*	4 *d.*	5 *d.*	6 *d.*	AMOUNT.
							Rs. a. p.
No. 1 Company - - - -							
„ 2 Ditto - - - - -							
„ 3 Ditto - - - - -							
„ 4 Ditto - - - - -							
„ 5 Ditto - - - - -							
„ 6 Ditto - - - - -							
„ 7 Ditto - - - - -							
„ 8 Ditto - - - - -							
„ 9 Ditto - - - - -							
„ 10 Ditto - - - - -							
TOTAL carried to General State, Item No. 9 - - - *Rs.*							

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 6.

GOOD SHOOTING PAY.

NON-COMMISSIONED OFFICERS AND MEN ENTITLED TO PRIZES FOR GOOD SHOOTING.

Regimental Number.	RANK.	NAMES.	Period for which Payment has been made.		Number of Days at			Amount.
			From	To	1 *d.*	2 *d.*	3 *d.*	*Rs.* *a.* *p.*

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 7.

ATTACHED OFFICERS.

(PER SEPARATE MUSTER ROLL, VOUCHER No.)

Rank and Corps.	Names.	Period for which Payment has been made. From.	Period for which Payment has been made. To.	Pay and Indian Allowances.	Extra Batta.	Tentage or House Rent.	TOTAL.	Command and Staff Allowances.
				Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*

TOTAL carried to General State, Item No. 11 - - - *Rs.*

FORM No. 8.

REWARDS FOR MILITARY SERVICE.

No. of Voucher.	Regimental Number.	Rank.	Names.	Period for which Payment has been made. From.	Period for which Payment has been made. To.	Victoria Cross.	Annuities to Sergeants for Meritorious Service.	Gratuities to Non-Commissioned Officers and Privates for Meritorious Service.
						Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*

TOTAL carried to General State, Item No. 27 - - - *Rs.*

TOTAL carried to General State, Item No. 28 - - - *Rs.*

TOTAL carried to General State, Item No. 29 - - - *Rs.*

FORM No. 9.

SAVINGS BANKS.

DEPOSITS AND WITHDRAWALS AS SHOWN BY THE MONTHLY FORMS FURNISHED BY EACH COMPANY.

No. of Company	Name of the Captain.	Amount of Deposits Received.	Amount of Withdrawals Paid.	REMARKS
1		*Rs. a. p.*	*Rs. a. p.*	
2				
3				
4				
5				
6				
7				
8				
9				
10				
	TOTAL carried to General State, Debit Side, Item J. - - - - *Rs.*			
	TOTAL carried to General State, Credit Side, Item No. 31, *Rs.*			

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 10.

REMITTANCES OF OFFICERS AND MEN.

ABSTRACT OF ROLL, TRANSMITTED TO ENGLAND.

Remitter.			Name and Address of the Person for whom the Remittance is made.		Amount of Remittance.	REMARKS.
Regtl. No.	Rank.	Name.	Name.	Address.		
					Rs. a. p.	
TOTAL carried to General State, Debit Side, Item L. - - - *Rs.*						

FORM No. 11.

REMITTANCES OF OFFICERS AND MEN, TO PAY TRADESMEN'S BILLS FOR NECESSARIES, &c.

ABSTRACT OF ROLL, TRANSMITTED TO ENGLAND.

Remitter.		Tradesmen in whose favour each Remittance is made.		Amount of Remittance.	REMARKS.
Rank.	Name.	Name.	Address.		
				Rs. a. p.	
TOTAL carried to General State, Debit Side, Item M. - - - *Rs.*					

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 12.

EFFECTS AND CREDITS OF DECEASED OFFICERS.

(ABSTRACT OF CASUALTY RETURN.)

Number of Voucher.	RANK.	NAMES.	Date and Place of Death.	Cause of Death, or whether killed in Action, or died of Wounds.	Amount debited in this Pay List.	TOTAL.
					Rs. a. p.	*Rs. p.*
				TOTAL for OFFICERS - - -		*Rs.*

EFFECTS AND CREDITS OF DECEASED NON-COMMISSIONED OFFICERS AND MEN, AND EFFECTS OF DESERTERS.

(ABSTRACT OF CASUALTY RETURN.)

Number of Voucher.	Regimental Number.	RANK.	NAMES.	How became Non-Effective, (if Discharged, the Cause of Discharge).	Place where, and Date on which became Non-Effective.		Effects and Credits, and Value of Necessaries after deducting the Debts.	
					Place.	Date.	Of Men Deceased.	Of Men Deserted.
							Rs. a. p.	*Rs. a. p.*
				TOTAL carried to General State, Debit Side, Item N. - - -				*Rs.*

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 13.

MISCELLANEOUS REMITTANCES.

	Regimental Number.	Rank.	Name.	Date of Enlistment.	Date of Discha ge.	Number of Years' Service.	Received from each Man.	TOTAL.
							Rs. a. p.	*Rs. a. p.*
DISCHARGE PURCHASE MONEY.								
	TOTAL carried to General State, Debit Side, Item O. - - - *Rs.*							

	Rank and Name of Officer.	Date and Number of War Office Letter.	Received from each.	TOTAL.
			Rs. a. p.	*Rs. a. p.*
STAMP FEES ON COMMISSIONS.				
	TOTAL carried to General State, Debit Side, Item O. - - - *Rs.*			

Nature of Remittance.	PARTICULARS.	Amount.	TOTAL.
		Rs. a. p.	*Rs. a. p.*
	TOTAL carried to General State, Debit Side, Item O. - - - *Rs.*		

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 14.

PAY FORFEITED BY SENTENCE OF COURTS MARTIAL, OR BY ORDER OF THE COMMANDING OFFICER.

SOLDIERS.			Particulars of Sentence.			Number of Days already deducted in previous Pay Lists for each Man.	Deduction for the Period of this Pay List.			Number of Days which have now been deducted for each Man.	REMARKS, accounting for non-deduction (if any in this Pay List) within the Period of the Sentence.
Regtl. No.	Rank.	Name.	Period of Forfeiture.	Date from which it commenced.	By Court Martial or by Order of Commanding Officer.		No. of Days.	Rate per Diem.	Amount.		
									Rs. a. p.		

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 15. - - - - - - - - - -

ACCOUNT OF SOLDIERS IN CONFINEMENT DURING THE PERIOD OF THIS PAY LIST.

SOLDIERS.			Date when first placed in Confinement.	Whether acquitted or released without Trial, if not, date of Conviction.	Date of Release.	PERIODS OF CONFINEMENT WITHIN						
						IN GUARD ROOM.			IN GARRISON PRISON.			
Regtl. No.	Rank.	Name.				From	To	No. of Days.	Name of Prison.	From	To	No. of Days.

No. of Days in GUARD ROOM—Charges for which are payable to Captains of Companies - - - - - - - - - - -

No. of Days in GARRISON PRISON—Subsistence payable to Garrison Prison Fund - -

No. of Days in REGIMENTAL PRISON—Subsistence credited in Prison Account,

No. of Days in HOSPITAL for which Stoppages are debited

No. of Days in TRANSIT, Charges payable to

TOTAL No. of Days forfeited

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 15.

ACCOUNT OF SOLDIERS IN CONFINEMENT DURING THE PERIOD OF THIS PAY LIST.

THE PERIOD OF THIS PAY LIST.									TOTAL NUMBER OF DAYS' PAY FORFEITED, AND AMOUNT.		REMARKS, accounting for any Variation, Date of Proceeding *en route* to another Prison, and Mode of Conveyance; Date of being made over to Civil Prison, and other Particulars.
IN REGIMENTAL PRISON.			IN HOSPITAL.			IN PROGRESS TO ANOTHER PRISON.					
From.	To.	No. of Days.	From	To.	No. of Days.	From.	To.	No. of Days.	No. of Days.	Amount.	
										Rs. a. p.	

Form No. 16
in General State, Item F. - -
Person proceeding in Charge - - - - - -
and Amount debited in Prison Account, Form No. 16 - -

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 16.

GENERAL ACCOUNT OF REGIMENTAL PRISON FUND.

No. of Voucher.	DEBTOR.	Amount.	No. of Voucher.	CREDITOR.	Amount.
		Rs. a. p.			*Rs. a. p.*
	To Amount of pay forfeited by sentence of Courts Martial, or by order of the Commanding Officer, *from Form* No. 14			By Balance (if any) due to the Prison Fund from last month's account - - - -	
	„ Amount of pay for soldiers in confinement during the period of this Pay List, *from Form* No. 15 - -			„ Payments to Captains of Companies for cooking and Company charges - - -	
				„ Amount remitted to Garrison Prison Fund, *per separate Voucher annexed* - - -	
				„ Payments to men for wearing their own clothing days, at 1½ *d.* -	
				„ Hospital stoppages for prisoners days, at per diem, *debited in General State, Item* F. - - - - -	
				„ Charges on account of prisoners in transit to another prison, *per separate Voucher annexed*	
				„ Extra pay to provost sergeant - - -	
				„ Pay of prison establishment, *per separate Voucher annexed* - - - - -	
				„ Payments for clothing, repairs to clothing, &c.	
				„ Payments for tools and other requisites - -	
				„ Minor contingencies - - - - -	
	„ Balance (if any) due to the Prison Fund to be credited to next month's account - - - - -			„ Balance (if any) carried to the *General State, Debit side, Item* P. - - - - -	
	TOTAL - - - *Rs.*			TOTAL - - - *Rs.*	

We hereby certify that the above account of the Prison Fund of the Regiment of Infantry is correct, that the charges have been authorised by us after full consideration of the reasons which rendered the expenditure in each case necessary.

_____ President,
_____
_____ } Members, } Committee.
_____

I further certify that Forms No. 14 and No. 15 contain the names of all soldiers under forfeiture of pay and in confinement during the period of this Pay List, and that the particulars inserted against each man's name in both forms are correctly stated.

_____ Commanding Officer.

FORM No. 17.

EFFECTIVE STATE OF THE REGIMENT.

	Commissioned Officers.	Colour Sergeants.	Staff Sergeants.	Sergeants.	Corporals.	Drummers, Buglers, or Pipers.	Privates and Boys.	Total, exclusive of Commissioned Officers.
Number of officers, non-commissioned officers, corporals, drummers, buglers, or pipers, and privates effective on the 186 .* - - - - - - - - - -								
Number added to, or promoted in, the regiment since 186 . - - - - - - - - - -								
TOTAL - - -								
Number reduced or discontinued in the regiment since 186 . - - - - - - - - - -								
NUMBER EFFECTIVE at the last MUSTER, agreeing with the separate Muster Rolls - - - - - - - - -								

* Insert the date of the last Muster.

PAY LIST of Her Majesty's Regiment of Infantry—*continued.*

FORM No. 18.

FORM No. 19.

GENERAL STATE of the ACCOUNTS of PAYMASTER of

Dr.

Item.	No. of Voucher.	Receipts.				Amount.
A.		CASH RECEIVED AS ADVANCES.				*Rs. a. p.*
		Date of Receipt of each separate Sum.	From whom or what Treasury.	On what Account.	Amount of each separate Advance or Receipt.	
					TOTAL CASH Received as Advances - - -	*Rs.*
		MILITARY RECEIPTS AND RECOVERIES. (CREDITED TO REVENUE.)				*Rs. a. p.*
B.	- -	To Amount received on account of Commissariat Supplies and Services, *as per separate Statement annexed* - -				
C.	- -	„ Amount received for selected Charges, *as per separate Statement annexed* - - - - - - - -				
D.	- -	„ Amount received on account of Clothing, Supplies, and Services, *as per separate Statement annexed* - -				
E.	- -	„ Amount received on account of Barrack Damages, Supplies and Services, *as per separate Statement annexed* -				
F.	- -	„ Amount received for Hospital Stoppages, *as per separate Statement annexed* - - - - - - - -				
G.	- -	„ Amount received on account of Ordnance Supplies and Camp Equipage, *as per separate Statement annexed* -				
						Rs.
H.	- -	„ Amount received for School Fees - -				
		„ „ „ for Damaged Library Books				
					Carried forward - - -	*Rs.*

FORM No. 19.

H. M.'s REGIMENT of INFANTRY for the Month of 186 .

Cr.

Item.	No. of Voucher.	DISBURSEMENTS.	Amount.	TOTAL.
			Rs. a. p.	*Rs. a. p.*
		GRANT 3.—REGIMENTAL PAY, ALLOWANCES, AND CHARGES.		
1	- -	By Pay and Allowances of Officers, *from Form* No. 1 -		
2	- -	„ Pay and Allowances of Non-commissioned Officers and Men, *from Form* No. 2 - - - - - - -		
		Rs. a. p.		
3	- -	„ Command and Staff Allowances—		
		Commissioned Officers, *from Form* No. 1		
		Non-commissioned Officers, *from Form* No. 2 - - - - - -		
		Capitation Allowance to Surgeon, *as per certified Statement annexed* - -		
		Mess Allowance, *as per certificate on Form* No. 20 - - - - -		
		Stationery Allowance to the Instructor of Musketry - - - - -		
4	- -	„ Pay and Allowances of the Subordinate Medical Establishment, *as per separate Muster Roll and Pay List annexed* - - - - - - - - - -		
5	- -	„ Pay and Allowances of the Educational Establishment, *from Form* No. 3 - - - - - - - -		
6	- -	„ Pay of Native Artificers and Followers, *as per separate Muster Roll and Pay List annexed* - - - -		
		Rs. a. p.		
		Quartermaster's Establishment - -		
		Conservancy Establishment - -		
7	- -	„ Contract Allowance to Captains of Companies for Stationery and Repair of Arms, at *Rs.* per Company per mensem - - - - - - - - -		
8	- -	„ Family Allowances to Women and Children, *from Form* No. 4 - - - - - - - - - -		
9	- -	„ Total Amount of Good Conduct Pay, *from Form* No. 5		
10	- -	„ Total Amount of Good Shooting Pay, *from Form* No. 6		
		TOTAL Regimental Pay, Allowances, and Charges (Infantry) - - *Rs.*		
		Carried forward - - - *Rs.*		

Dr. GENERAL STATE of the Accounts of Paymaster of

Item.	No. of Voucher.	RECEIPTS.	Amount.	TOTAL.
			Rs. a. p.	*Rs. a. p.*
		Brought forward - - -		
		RECEIPTS FOR THE CIVIL DEPARTMENT.		
		(CREDITED TO REVENUE.)		
I.	- -	To Amount received for Income Tax, *as per separate Statement annexed* - - - - - - - -		
		DEPOSITS.		
J.	- -	To Amount of Deposits in the Regimental Savings Bank for the month of , *from Form No.* 9 - -		
		SAVINGS BANKS.		
K.	- -	To Amount received on account of Savings Bank Balance of Invalids and others, *charged per contra, Item No.* 32 -		
		Carried forward - - - *Rs.*		

H. M.'s REGIMENT of Infantry for the Month of 186 —*continued.* *Cr.*

Item.	No. of Voucher.	Disbursements.	Amount.	Total.
			Rs. a. p.	*Rs. a. p.*
		Brought forward - - -		
		GRANT 3.—REGIMENTAL PAY, ALLOWANCES, &c.—*continued.*		
11	- -	By Pay and Allowances of Attached Officers, *from Form, No. 7* - - - - - - - - - -		
		Pay and Allowances - - - - - -		
		Commanding and Staff Allowances - - - -		
		GRANT 4.—COMMISSARIAT ESTABLISHMENTS, &c.		
12	- -	By pay of Subordinate Establishments, *per Authorities and Vouchers annexed*:— *Rs. a. p.*		
13	- -	„ Provisions to Europeans (Dry Batta charges), *per Abstract of Vouchers annexed* - - - - - - -		
		GRANT 6.—CLOTHING ESTABLISHMENTS, &c.		
14	- -	By Purchase of Clothing supplies chargeable to the Agency, *per pre-audited Vouchers annexed* - - - - - - *Rs. a. p.*		
15	- -	„ Carriage of Clothing, *per pre-audited Vouchers annexed* - - - - -		
16	- -	„ Charges (Regimental) for making and altering Clothing, &c., *per pre-audited Vouchers annexed* - - - -		
17	- -	„ Compensation in lieu of Clothing, *per pre-audited Vouchers annexed* - - -		
		GRANT 7.—BARRACK ESTABLISHMENTS, &c.		
18	- -	By Pay of Subordinate Establishments, *per Authorities and Vouchers annexed* - - - - - - - - *Rs. a. p.*		
19	- -	„ Purchase of Barrack Bedding, or Allowance in lieu thereof, *per Authorities and Vouchers annexed* - - -		
		GRANT 9.—MEDICAL ESTABLISHMENTS, &c.		
20	- -	By Payments on account of Station Hospitals, *per separate Vouchers annexed* - - - - - - - - *Rs. a. p.*		
		GRANT 10.—ORDNANCE ESTABLISHMENTS, &c.		
21	- -	By Payments for the Repair of Camp Equipage, *per pre-audited Vouchers annexed* - - - - - - -		
		GRANT 11.—ECCLESIASTICAL.		
22	- -	" Pay and Allowances of Chaplains, *per Certificate and Vouchers annexed* - - - - - - - -		
		Carried forward - - - *Rs.*		

Dr. GENERAL STATE of the Accounts of Paymaster of

Item.	No. of Voucher.	RECEIPTS.	Amount.	TOTAL.
			Rs. *a.* *p.*	*Rs.* *a.* *p.*
		Brought forward - - -		
		REMITTANCES.		
		(CREDITED TO THE BRITISH GOVERNMENT.)		
L.	- -	To Amount received for family Remittances of Officers and Men *from Form No.* 10 - - - - - - -		
M	- -	„ Amount received for Remittances to pay Tradesmen's Bills, *from Form No.* 11 - - - - - - -		
N.	- -	„ Amounts received for Effects and Credits of deceased Officers, Non-commissioned Officers and Men, and for the Effects of Deserters, *from Form No.* 12 - -		
O.	- -	„ Miscellaneous Remittances, *from Form No.* 13 - -		
		Discharge Purchase Money of Soldiers - -		
		Stamp Fees on Commissions - - - -		
P.	- -	„ Balance of Prison Fund, *from Form No.* 16 - - - - -		
		DISALLOWANCES.		
Q.	- -	To Amount of Disallowances upon Pay List—	*Rs.* *a.* *p.*	
		For the Month of 186 - - - -		
		„ „ 186 - - - -		
		„ „ 186 - - - -		
		TOTAL Receipts - - - *Rs.*		
R.	- -	„ Balance (if any) *from* the Paymaster on last Month's Account - -		
S.	- -	„ Balance (if any) due *to* the Paymaster on this Pay List - - - -		
		TOTAL - - - *Rs.*		

For use in the Military

DEBIT THE PAYMASTER WITH THE SUM OF RUPEES _____

_____ AND CREDIT THE ABOVE HEADS OF SERVICE.

Dated _____ 186 .

* The Paymaster should classify all payments made by him under the several heads of service shown in the rescinded disallowances should be classified, under

H. M.'s Regiment of Infantry for the Month of 186 —*continued.* *Cr.*

Item.	No. of Voucher.	Disbursements.	Amount.	Total.
			Rs. a. p.	*Rs. a. p.*
		Brought forward - - -		
		GRANT 15.—MISCELLANEOUS SERVICES.		
23	- -	By Payments for Compensation on loss of Staff and Command Allowances, *per pre-audited Vouchers annexed* -		
24	- -	„ Travelling Allowances to Officers, *as per pre-audited Vouchers annexed* - - - - - - - -		
25	- -	„ Bounty Money to men on re-engagement, *as per pre-audited Vouchers annexed* - - - - - - -		
26	- -	„ Moonshee Allowance to Officers on passing in Native Languages, *per audited Vouchers annexed* - - -		
		GRANT 17.—REWARDS FOR MILITARY SERVICE.		
27	- -	By Victoria Cross Pensions, *from Form No.* 8 - - -		
28	- -	„ Annuities to Sergeants for Meritorious Service, *from Form No.* 8 - - - - - - - - - -		
29	- -	„ Gratuities to Non-commissioned Officers and Privates for Meritorious Service, *from Form No.* 8 - - -		
		MISCELLANEOUS VOUCHERS.*		
30	- -	By Payments *per separate Vouchers annexed* :—		
		SAVINGS BANKS.		
31	- -	By Withdrawals from Regimental Savings Bank, *from Form No.* 9 - - - - - - - - -		
32	- -	„ Withdrawals:—Balance of Invalids, *per Statement dated* ___ ___ _____ transmitted to _____ _____ - - - - - - - -		
		Total Disbursements - - - *Rs.*		
33	- -	„ Balance (if any) due *to* the Paymaster on last month's Account - -		
34	- -	„ „ (if any) due *from* the Paymaster on this Pay List - -		
		Total - - - *Rs.*		

Account Department only.

Credit the Paymaster with the Sum of Rupees _____

_____ and Debit the above Heads of Service.

Approved _____

General State. Such payments, however, as he is unable to classify, he will exhibit in detail under this item. The the several heads of service, in the General State.

FORM No. 20.

CERTIFICATE OF THE COMMANDING OFFICER AND THE ADJUTANT.

We, the undersigned, having met together on the of 186 and having examined the list of officers in the first page of this pay list do hereby certify and declare, *That* the said list agrees with the muster rolls for the same period, and contains a true and just account of the officers who have been effective for the periods therein set down; *that* all those officers who were not present at muster have the true reasons of absence assigned against their names; and *that* all absences which have occurred during the month and affect the pay and allowances of the officers, have been properly stated.

Having also compared this pay list with the muster rolls, containing the particulars of non-commissioned officers, corporals, drummers, buglers or pipers, privates and boys, we do further declare—

That the names are correctly stated in the said muster rolls:

That no child, or other improper person, is borne thereon:

That all those non-commissioned officers, corporals, drummers, buglers or pipers, privates and boys, who have been effective and entitled to pay, and who at the respective musters were not present, have the true reasons of their absence assigned against their names on the said muster rolls:

That all absences which have occurred between the dates of the respective musters affecting the pay and allowances of the non-commissioned officers, corporals, drummers, buglers or pipers, privates and boys, are properly stated:

That the men whose names are specified on the separate pay lists for subordinate medical establishment, quartermaster's and conservancy establishments, and the educational establishment, on Form No. 3, were effective for the periods for which pay is charged:

That the rates of good conduct pay entered opposite each name in the company's muster rolls are correctly stated:

That the number of women and children borne on the strength of the company is correctly stated on the several muster rolls. and *that* the dates of marriage of those borne for the first time have been correctly extracted from the marriage certificate of the parties:

That the dates of birth of the children are correctly stated: and *that* such of the children as are of proper age attend the regimental school:

That Form No. 6 contains the names of non-commissioned officers and men entitled to the rewards for good shooting stated opposite their names, and *that* they have been duly settled with for the same:

That the officers attached to this regiment (Form No. 7) have been effective for the periods therein set down:

That the particulars shown on Form No. 9 of the deposits received and withdrawals paid from the regimental savings bank, are correctly stated:

That the abstracts of the remittance rolls (Forms No. 10 and No. 11) are correct:

That Form No. 12 contains a true statement, abstracted from the casualty return of the effects and credits of deceased officers, non-commissioned officers and men, and of the effects of deserters:

That the officers' mess was maintained in the regiment during the period for which charge is made in this pay list (Item No. 3):

That the regimental register has been carefully inspected by us; and that the service of every soldier is accurately recorded therein up to the day of 186 .

Commanding Officer.

Adjutant.

FORM No. 21.

DECLARATION OF THE PAYMASTER.

I do solemnly and sincerely declare, that the foregoing pay list of the regiment of for the 18 , contains charges of pay for only such officers, non-commissioned officers, corporals, drummers, buglers or pipers, and privates, and boys as were effective, and entitled to pay according to the separate muster rolls transmitted with this pay list; and *that* every absence affecting the pay or allowances of such men, which occured between the respective musters, is properly accounted for.

Also, *that* the whole of the sums credited in the General State, Form No. 19, amounting to rupees
have been actually and *bonâ fide* disbursed by me in conformity with the established regulations, and that the total sum received, drawn for, or required to be remitted, for the several services therein shown, including every receipt whatever, for which I am required to debit myself in this pay list, as shown on Form No. 19, is rupees

Also that the total amount of the sums disallowed in the decisions received by me is debited in the general state.

Item Q.

Paymaster.

FORM No. 22.

SPECIFICATION of the Vouchers transmitted with this PAY LIST.

No. of each Voucher.	SUBJECT.	No. of each Voucher.	SUBJECT.

(INDORSEMENT.)

Date when despatched from Head Quarters _____ 186

Date when received in the Military Account Department _____

APPENDIX, No. 10.

(*See* Para. 334 of Report.)

LIST of PAYMENTS made by _____ Paymaster of the _____ Circle, during the Period from _____ to _____ 186 .

No. of Voucher.	Date of Payment.	To whom Paid.	Service.	Amount.	To be filled in by the Military Account Department. Head of Service Chargeable.
				Rs. a. p.	
			TOTAL RUPEES - -		

Note.—Payments to be numbered from No. 1, on 1st May, consecutively to the end of the year.

APPENDIX, No. 11.

(*See* Para. 335 of Report.)

LIST of PAYMENTS made by _____ Commissariat Officer in Charge of _____ Range, during the Period from _____ to _____ 186 .

No. of Voucher.	Date of Payment.	To whom Paid.	Service.	Amount.	To be filled in by the Military Account Department. Head of Service Chargeable.
				Rs. a. p.	
			TOTAL RUPEES - -		

Memo.—Payments to be numbered from No. 1, on 1st May, consecutively to the end of the year.

APPENDIX, No. 12. - - - - - - - -

(*See* Paras. 322 and 361 of Report.)

No. 1.—REGISTER of PAYMENTS for MILITARY SERVICES, by CHEQUES

No. of Order on Bank.	Date of Registry.	NAME.	Department.	Service.	Period.	Gross Amount of Claim.	To what Head Chargeable.		Folio of Abstract Book of Expenditure or of Personal Ledger Account.
							No. of Grant.	Account.	
						Rs. a. p.			
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
					Carried forward, Rupees - - -				

APPENDIX, No. 12.

(*See* Paras. 322 and 361 of Report.)

on BANK and BILLS on MOFUSSIL CIVIL TREASURIES, 1865–66.

DEDUCTIONS.					Net Amount of Claim.	HOW PAID.			When Paid by the Bank.
Income Tax.						By Cheque on Bank.	By Bills on Civil Treasuries (*see* Detail Registers).	Folio of Draft Register.	
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*		

APPENDIX. No. 13. - - - - - -

(*See* Paras. 322 and 362 of Report).

No. 2.—REGISTER of PAYMENTS, for MILITARY SERVICES,

Date of Registry.	NAME.	Department.	Service.	Period.	Gross Amount of Claim.	To what Head Chargeable.	
						No. of Grant.	Account.
					Rs. a. p.		

APPENDIX, No. 13.

(*See* Paras. 322 and 362 of Report).

by BILLS on MOFUSSIL CIVIL TREASURIES, 1865–66.

Folio of Abstract Book of Expenditure or of Personal Ledger Account.	DEDUCTIONS.				Net Amount of Claim.	Folio of Draft Register.	Name of Treasury drawn upon.	Amount of Draft on each Treasury.
	Income Tax.							
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*			*Rs. a. p.*

APPENDIX, No. 14 - - - - - - -

(*See* Para. 363 of Report).

ABSTRACT BOOK of REGIMENTAL PAYMASTERS' RECEIPTS and DISBURSEMENTS for 1865–66.

PART No. 1—RECEIPTS.

ABSTRACT BOOK of REGIMENTAL PAYMASTERS' PAY LISTS, for the Month of _____ 186 .

Receipts from Civil Treasuries.	Income Tax.	Hospital Stoppages.	School Fees.	Family Remittances.	Savings Bank Deposits.	
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*

Memo.—This Abstract Book would be on large size paper, and such Number of

Appendix, No. 14.

(*See* Para. 363 of Report).

ABSTRACT BOOK of Regimental Paymasters' Receipts and Disbursements for 1865-66.

PART No. 1—RECEIPTS.

ABSTRACT BOOK of Regimental Paymasters' Pay Lists, for the Month of _____ 186 .

			Total Receipts.	No. of Regiment.	Name of Paymaster.	Folio in Principal Ledger.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*			

Columns would be ruled therein as the Number of Heads of Receipts would require.

APPENDIX, No. 15. - - - - - - - -

(*See* Para. 363 of Report).

ABSTRACT BOOK of REGIMENTAL PAYMASTERS' RECEIPTS and DISBURSEMENTS, for 1865–66.

PART No. 2—DISBURSEMENTS.

ABSTRACT BOOK of REGIMENTAL PAYMASTERS' PAY LISTS for the Month of _____ 186 .

REGIMENTAL PAY, &c.		COMMISSARIAT ESTABLISHMENTS, &c.			CLOTHING ESTABLISHMENT, SUPPLIES, &c.		
Infantry.							
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*

Memo.—This Abstract Book would be on large size paper, and as many Columns

Appendix, No. 15.

(*See* Para. 363 of Report).

ABSTRACT BOOK of Regimental Paymasters' Receipts and Disbursements for 1865–66.

PART No. 2—DISBURSEMENTS.

ABSTRACT BOOK of Regimental Paymasters' Pay Lists for the Month of _____ 186 .

Barrack Establishments, Supplies, &c.		Medical Establishments, &c.		Total of Disbursements.	Number of Regiment.	Name of Paymaster.	Folio in Principal Ledger (Part I.)
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*			

would be ruled therein as the Number of Heads of Expenditure would require.

APPENDIX, No. 16. - - - - - - - -

(*See* Para. 365 of Report).

GENERAL ABSTRACT BOOK of MILITARY EXPENDITURE.

Detailed Head:— COMMISSARIAT SERVICES.

Date of Order, &c.	Number of Order.	Reference to Registers of Claims or Abstract Books.	Amount of Claims, &c.	Total Monthly Expenditure.	Purchase of Live Stock.	Feed of Commissariat Cattle.
186 .			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
4th May	180	Claim Register No. 1 - -	260 4 –		—	—
„ „	186	Ditto - - - -	180 – –		—	—
10th „	10	Ditto - - No. 2 - -	2,004 10 –		—	—
11th „	468	Ditto - - - -	600 – –		—	—
13th „	13	Ditto - - No. 1 - -	80 – –		—	—
15th „	16	Ditto - - - -	140 2 –		—	—
26th „	40	Ditto - - No. 2 - -	76 – –		—	—
		Total Claim Registers for month - - - -	3,341 – –			
		Abstract Book No. 1 - -	1,600 8 –		—	—
		Ditto - - No. 2 - -	16,800 4 –			
				21,741 12 –	6,070 4 –	2,130 – –
		Carried forward, Rupees - - -				

Appendix, No. 16.

(*See* Para. 365 of Report).

GENERAL ABSTRACT BOOK of Military Expenditure.

Commissariat Services.

Detailed Heads of Service.

Hire of Transport.	Inland Water Charges.	Railway Charges.	Freight and Charges of Stores from England.	Feed of Horses.	Camp Contingencies.	Cattle Gear, Implements, and Godown Furniture.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
—	—	260 4 -	—	—	—	—
—	—	—	180 - -	—	—	—
—	2,004 10 -	—	—	—	—	—
600 - -	—	—	—	—	—	—
—	—	80 - -	—	—	—	—
—	—	—	140 2 -	—	—	—
—	—	—	—	—	76 - -	—
200 - -	—	—	—	1,400 8 -	—	—
—	600 - -	—	—	3,050 - -	150 - -	4,600 - -

APPENDIX, No 17.

(*See* Para. 365 of Report.)

ABSTRACT SHEET of RECEIPTS and DISBURSEMENTS extracted from the several Abstract Books of Account kept in the MILITARY DEPARTMENT, for the Month of _____ 186 .

(*For Journal and Ledger*).

RECEIPTS.	ABSTRACT BOOK.			TOTALS.
	REGIMENTAL PAYMASTERS.	COMMISSARIAT OFFICERS.	MISCELLANEOUS ACCOUNTANTS.	
DEBITS:—	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Military Disbursing Officers - -				
Receipts through Accounts recorded in the month, as detailed in several Abstract Books - - - - -				
CREDITS:—				
Advances from Civil Treasuries - -				
Income Tax - - - - -				
Regimental Savings Banks - -				
Family Remittances - - - -				
Military Deposits - - - -				
Military Funds - - - - -				
&c., &c., &c. - - - -				
TOTAL, RUPEES - - -				

ABSTRACT SHEET OF RECEIPTS AND DISBURSEMENTS—*continued.*

DISBURSEMENTS.	Amount of Detailed Head.	TOTAL for each Grant.
DEBITS:—	*Rs. a. p.*	*Rs. a. p.*
SERVICE ACCOUNTS.		
GRANT 1.		
ARMY AND GARRISON STAFF:—		
Commander in Chief in India - - - - -		
Adjutant General's Department - - - - -		
Quartermaster General's Department - - - -		
Artillery Inspection - - - - - - - -		
Musketry Inspection - - - - - - - -		
Divisional and Brigade Staff - - - - - -		
Garrison and Station Staff - - - - - -		
Hill Sanataria - - - - - - - - -		
Miscellaneous Depôts - - - - - - - -		
Staff of Irregular Forces - - - - - -		
Bazar Establishment - - - - - - - -		
Staff—Miscellaneous - - - - - - - -		
GRANT 2.		
ADMINISTRATIVE STAFF:—		
Secretariat - - - - - - - - - - -		
Personal Staff to the Governor General and Lieutenant Governor - - - - - - - - - -		
Office of Account - - - - - - - - -		
GRANT 3.		
REGIMENTAL PAY, ALLOWANCES, AND CHARGES:—		
European Army - - - - - - - - - -		
Native Army - - - - - - - - - -		
Hyderabad Contingent - - - - - - - -		
GRANT 4.		
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES:—		
Commissariat Executive Establishment - - - -		
Ditto - Subordinate Establishments - - -		
Ditto - Supplies - - - - - - - - -		
Ditto - Services - - - - - - - - -		
Carried forward, Rupees - - -		

ABSTRACT SHEET OF RECEIPTS AND DISBURSEMENTS—*continued.*

DISBURSEMENTS—*continued.*	Amount of Detailed Head.	Total for each Grant.
	Rs. a. p.	*Rs. a. p.*
Brought forward - - -		
GRANT 5.		
STUD AND REMOUNT ESTABLISHMENT, SUPPLIES, AND SERVICES:		
Establishments - - - - - - - - -		
Purchase of Cattle - - - - - - - -		
Feed of Cattle - - - - - - - - -		
Miscellaneous - - - - - - - - -		
GRANT 6.		
CLOTHING ESTABLISHMENT, SUPPLIES, AND SERVICES:		
Clothing Depôt, Presidency - - - - - - -		
Clothing Supplies and Services at the Agency - -		
Ditto - - - Regimental - - - - - -		
GRANT 7.		
BARRACK ESTABLISHMENT, SUPPLIES, AND SERVICES:		
Executive Establishment - - - - - - -		
Subordinate Establishments - - - - - - -		
Barrack Furniture - - - - - - - -		
Barrack Bedding - - - - - - - -		
Lighting and Cleaning - - - - - - - -		
Miscellaneous - - - - - - - - -		
GRANT 8.		
ADMINISTRATION OF MARTIAL LAW:		
Judge Advocate General's Department - - - -		
Deputy Judge Advocate General's Department - -		
Garrison and Military Prisons - - - - - -		
Miscellaneous - - - - - - - - -		
GRANT 9.		
MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES:		
Medical Establishment (Indian) - - - - - -		
Medical Store Depôts - - - - - - - -		
Medical Establishment (British) - - - - - -		
Station Hospitals - - - - - - - - -		
Medical Supplies - - - - - - - - -		
Carried forward, Rupees - - -		

ABSTRACT SHEET OF RECEIPTS AND DISBURSEMENTS—*continued.*

DISBURSEMENTS—*continued.*	Amount of Detailed Head.	TOTAL for each Grant.
	Rs. a. p.	*Rs. a. p.*
Brought forward - - -		
GRANT 10.		
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE:		
Ordnance Establishments - - - - - -		
Manufacturing Establishments - - - - -		
Charge for Forest Operations - - - - -		
Local Supply of Stores for Arsenals, Magazines, and Depôts - - - - - - - - - -		
Local Supplies to Manufacturing Establishments - -		
Stores and Camp Equipage - - - - - -		
GRANT 11.		
DIVINE SERVICE:		
Divine Service - - - - - - - - -		
GRANT 12.		
EDUCATION:		
Army Schools - - - - - - - - -		
Lawrence Military Asylum - - - - - -		
Donations to Educational Institutions - - - -		
GRANT 13.		
SURVEY, TOPOGRAPHICAL AND TRIGONOMETRICAL:		
Topographical Survey - - - - - - - -		
Trigonometrical Survey of India - - - - -		
GRANT 14.		
SEA TRANSPORT CRARGES:		
Sea Transport Charges - - - - - - -		
Medical Comfort, &c., for Troops proceeding to Sea -		
GRANT 15.		
MISCELLANEOUS CHARGES:		
Miscellaneous Services - - - - - - -		
GRANT 16.		
VOLUNTEER CORPS:		
Volunteer Corps - - - - - - - - -		
Carried forward, Rupees - - -		

ABSTRACT SHEET OF RECEIPTS AND DISBURSEMENTS—*continued.*

DISBURSEMENTS—*continued.*	Amount of Detailed Head.	TOTAL for each Grant, &c.
	Rs. a. p.	*Rs. a. p.*
Brought forward - - -		
GRANT 17.		
REWARDS FOR MILITARY SERVICES:		
Rewards for Military Services - - - - -		
GRANT 18.		
RETIRED OFFICERS:		
Retired Officers - - - - - - - - -		
GRANT 19.		
MILITARY PENSIONS:		
Pensions to Europeans - - - - - - -		
Pensions to Natives - - - - - - -		
Hyderabad Contingent - - - - - - -		
GRANT 20.		
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES:		
Widows' Pensions - - - - - - -		
Compassionate Allowances - - - - - -		
GRANT 21.		
CIVIL PENSIONS AND GRATUITIES:		
Civil Pensions - - - - - - - - -		
Gratuities - - - - - - - - - -		
TOTAL DEBITS TO BUDGET HEADS OF SERVICE, RUPEES - - -		
DEBITS—*continued.*		
GENERAL ACCOUNTS.		
Regimental Savings Banks - - - - - - - - - -		
Military Deposits (refunded) - - - - - - - - -		
&c. &c. &c.		
TOTAL DEBITS TO EXPENDITURE HEADS, RUPEES - -		

ABSTRACT SHEET OF RECEIPTS AND DISBURSEMENTS—*continued.*

CREDITS. (*For Recoveries effected on account of*)	REGISTER OF CLAIMS. NAME OF No. 1. Orders payable at Bank.	REGISTER OF CLAIMS. NAME OF No. 2. Orders on Mofussil Treasuries.	TOTAL CREDITS.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Income Tax - - - - - -			
Military Funds - - - - - -			
Passage Money - - - - - -			
Orders payable on Bank - - - -			
Orders on Mofussil Treasuries - - -			
Regimental Paymasters.	For Details, *see* Abstract Book No. -		
Commissariat Officers.	For ditto - - - ditto - - -		
Miscellaneous Military Accountants.	For ditto - - - ditto - - -		
	TOTAL CREDITS, RUPEES - - -		

Extracted and agreed by _____

Journalised by _____

Posted in Ledger by _____

(signed) _____

Principal Book-keeper.

APPENDIX, No. 18.

(*See* Para. 366 of Report).

JOURNAL.—MILITARY ACCOUNT DEPARTMENT.

Drs.		MAY 1865.	*Crs.*	
Service Accounts.	General Accounts.		Service Accounts.	General Accounts.
Rs. a. p.	*Rs. a. p.*		*Rs. a. p.*	*Rs. a. p.*
		1ST.		
		SUNDRIES, DR.		
		To SUNDRIES - - - - - -		
		For Balances remaining on the several Accounts brought from last Year's Books, viz.:		
		1ST.		
		IMPERIAL REVENUES, DR.		
		To MILITARY GRANTS, 1865-66 - - -		
		For gross Amount of Military Budget Estimate, Bengal, for the Year 1865–66, *viz*:—		
		GRANT. — *Rs.*		
		No. 1. Army and Garrison Staff - - -		
		„ 2. Administrative Staff - - - -		
		„ 3. Regimental Pay, &c. - - -		
		„ 4. Commissariat, &c. - - - -		
		„ 5. Stud and Remount Establishments -		
		„ 6. Clothing Establishments - - -		
		„ 7. Barrack Establishments - - -		
		„ 8. Administration of Martial Law - -		
		„ 9. Medical Establishments, &c. - -		
		„ 10. Ordnance - ditto - - -		
		„ 11. Ecclesiastical - - - - -		
		„ 12. Education - - - - -		
		„ 13. Surveys - - - - - -		
		„ 14. Sea Transport - - - - -		
		„ 15. Miscellaneous - - - - -		
		„ 16. Volunteer Corps - - - -		
		„ 17. Rewards for Military Service - -		
		„ 18. Retired Officers - - - -		
		„ 19. Military Pensions - - - -		
		„ 20. Pensions to Widows, &c. - -		
		„ 21. Civil Pensions, &c. - - - -		
		Rs.		
		Carried forward - - *Rs.*		

JOURNAL OF THE MILITARY ACCOUNT DEPARTMENT.—*continued.*

Drs.		MAY 1865.	*Crs.*	
Service Accounts.	General Accounts.		Service Accounts.	General Accounts.
Rs. a. p.	*Rs. a. p.*		*Rs. a. p.*	*Rs. a. p.*
		Brought forward - - - -		
		(*Ordinary Monthly Entries.*)		
		31ST.		
		CASH DRAWING ACCOUNT (BANK OF BENGAL), DR. To IMPERIAL REVENUES.		
		For Amount transferred to the Credit of the Account opened in the name of the Accountant General, Military Department, viz., on :—		
		1st May - - - - - *Rs.* 20,000		
		8th „ - - - - - 30,000		
		17th „ - - - - - 15,000		
		25th „ - - - - - 45,000		
		Rs. 1,10,000		
		31ST.		
		ORDERS PAYABLE, DR.		
		To CASH DRAWING ACCT. (BANK OF BENGAL).		
		For Amount of Cheques drawn on the Bank for Military Services, discharged this Month ; as per Account received from the Secretary and Treasurer.		
		31ST.		
		CIVIL TREASURIES, DR.		
		To SUNDRIES - - - - - -		
		For Miscellaneous Military Receipts brought to Account this Month, as detailed in Receivable Order Book, and paid to the Credit of the Civil Department at Bank of Bengal, viz. :—		
		To Repayments on Account of Commissariat Supplies -		
		To Miscellaneous Receipts - - - - - -		
		31ST.		
		SUNDRIES, DR.		
		To SUNDRIES - - - - - - -		
		For Payments this Month for various services, as recorded in Abstract Book of Expenditure, viz. :—		
		ARMY AND GARRISON STAFF.		
		Commander-in-Chief in India - - - 1865–66		
		Adjutant General's Department - - - „		
		Quartermaster General's Department - - „		
		Divisional and Brigade Staff - - - „		
		Bazar Establishment - - - - - „		
		ADMINISTRATIVE STAFF.		
		Secretariat - - - - - - - 1865–66		
		Office of Account - - - - - - „		
		REGIMENTAL PAY, &c.		
		European Army - - - - - - 1865–66		
		Native Army - - - - - - „		
		COMMISSARIAT ESTABLISHMENTS, &c.		
		Executive Establishment - - - - 1865–66		
		Commissariat Supplies - - - - - „		
		CLOTHING ESTABLISHMENTS, &c.		
		Clothing Depôt, Presidency - - - - 1865–66		
		Supplies and Services - - - - - „		
		&c. &c. &c. - - - - - - „		
		&c. &c. &c. - - - - - - „		
		Civil Treasuries, &c. - - - - - „		
		For Proceeds of Sales of Stores, &c. paid in :—		
		Miscellaneous Military Accountants - - - -		
		For Advances of Cash this Month, viz. :—		
		Colonel Maxwell, Supdt. Cossipore Foundry - - -		
		Carried forward - - *Rs.*		

JOURNAL OF THE MILITARY ACCOUNT DEPARTMENT—*continued.*

Drs. Service Accounts.	*Drs.* General Accounts.	MAY 1865.	*Crs.* Service Accounts.	*Crs.* General Accounts.
Rs. a. p.	*Rs. a. p.*		*Rs. a. p.*	*Rs. a. p.*
		Brought forward - - - -		
		To ORDERS PAYABLE - - - -		
		For Cheques drawn by Accountant General on Bank this month.		
		To Civil Treasuries, &c. - - - - - -		
		For Ditto on Civil Treasuries - - - - - -		
		(REGIMENTAL PAYMASTERS.)		
		For Payments allowed this Month, as detailed in Abstract Book, viz.:—		
		To Captain Elderton, Meerut - - - - -		
		,, Major Hunter, Allahabad - - - - -		
		,, ,, G. E. Anderson, Lucknow - - - -		
		,, &c. &c. &c. - - - - - - -		
		(COMMISSARIAT OFFICERS OF RANGES.)		
		For ditto - ditto - ditto - viz.:—		
		To Captain H. B. Chalmers, Lucknow - - -		
		,, ,, R. Davidson, Sealkote - - - -		
		,, &c. &c. &c. - - - - - - -		
		To Income Tax - - - - - - - -		
		For Recoveries on Payments at the Presidency:—		
		To Military Funds - - - - - - -		
		For ditto - - - - - - - - -		
		31ST.		
		SUNDRIES, DR.		
		To SUNDRIES - - - - - - -		
		For Receipts this Month by Military Disbursing Officers, as recorded in the several Abstract Books, viz:—		
		(REGIMENTAL PAYMASTERS).		
		Captain Elderton, Meerut - - - - - - -		
		Major Hunter, Allahabad - - - - - - -		
		,, J. E. Anderson, Lucknow - - - - -		
		&c. &c. &c. - - - - - - - - -		
		(COMMISSARIAT OFFICERS OF RANGES.)		
		Captain H. B. Chalmers, Lucknow - - - - -		
		,, R. Davidson, Sealkote - - - - - -		
		(MISCELLANEOUS ACCOUNTANTS.)		
		Colonel Maswell, Cossipore - - - - - -		
		To Income Tax - - - - - - - -		
		,, Military Funds - - - - - - -		
		,, Military Deposits - - - - - - -		
		,, Family Remittances, &c. - - - - -		
		,, Effects of deceased Officers, &c. - - - -		
		,, Civil Treasuries, &c. - - - - - -		
		To Repayments—		
		For Commissariat Supplies, &c. - - - -		
		,, Clothing Supplies - - - - - -		
		,, Barrack - - - - - - - -		
		Hospital Stoppages - - - - - - -		
		Carried forward - - - *Rs.*		

JOURNAL OF THE MILITARY ACCOUNT DEPARTMENT—*continued.*

Drs.			*Crs.*	
Service Accounts.	General Accounts.		Service Accounts.	General Accounts.
Rs. a. p.	*Rs. a. p.*		*Rs. a. p.*	*Rs. a. p.*
		Brought forward - - - -		
		(ANNUAL ENTRIES.)		
		CIVIL TREASURIES, &c. DR.		
		TO IMPERIAL REVENUES.		
		For net amount of Credits on account of advances from Civil Treasuries, &c., at the close of the year, now written off.		
		SUNDRIES, DR.		
		TO IMPERIAL REVENUES.		
		For Credits on the following Heads of Account at the close of the year, appropriated in aid of Expenditure, now written off, viz:—		
		Income Tax - - - - - - - - -		
		Family Remittances - - - - - - - -		
		Effects of deceased Officers - - - - - -		
		Hospital Stoppages - - - - - - - -		
		&c. &c. &c. - - - - - - - -		
		On completion of Annual Account of Expenditure for the year.		
		Military Grants, 1865-66, Dr. - - - - - -		
		TO SUNDRIES - - - - - - -		
		For transfer of net Expenditure on the following Heads, on account of the year 1865-66, *now written off.*		
		(ARMY AND GARRISON STAFF.)		
		To Commander-in-Chief in India - - - 1865-66		
		„ Adjutant General's Department - - - „		
		„ Quartermaster General's „ - - - „		
		(ADMINISTRATIVE STAFF.)		
		To Secretariat - - - - - - - 1865-66		
		„ Personal Staff to Governor General, &c. - „		
		„ Office of Account - - - - - - „		
		(REGIMENTAL PAYMASTER).		
		To European Army - - - - - - 1865-66		
		„ Native Army - - - - - - „		
		„ &c. &c. &c. - - - - - - „		
		MILITARY GRANTS, 1865-66, DR.		
		TO IMPERIAL REVENUE		
		For Balance of Grants unexpended for Military Services on account of 1865-66, *surrendered and written off.*		

APPENDIX, No. 19.

(*See* Para. 374 of Report.)

RECEIVABLE ORDER BOOK.

SUMS RECEIVED, at the PRESIDENCY BANK, on account of the MILITARY ACCOUNT DEPARTMENT.

CHELAN ON BANK.		From whom to be Received.	Particulars.	Head of Service to be Credited.	Amount.	When Paid.
No.	Date.					
					Rs. a. p.	

APPENDIX, No. 20.

(*See* Para. 353 of Report.)

LIST of DRAFTS, &c., drawn by _____ stationed at _____
on CIVIL TREASURIES, on account of MILITARY SERVICES during the Month of _____ 186 .

Date.	No.	To whom Granted.	To whom Payable.	Treasury drawn upon.	Amount of Draft, &c.	REMARKS.
					Rs. a. p.	
				TOTAL - - - *Rs.*		

To be rendered by "Circle" and "Pension Paymasters" and "Commissariat Officers in charge of Ranges."

(signed) _____

APPENDIX, No. 21.

(*See* Paras. 356 and 375 of Report.)

DETAILED REGISTER of BILLS drawn on CIVIL TREASURIES by MILITARY DEPARTMENT.

Name of Treasury drawn upon _____ Presidency of _____

Date of Draft.	No. of Bill.	By whom Drawn.	In whose Favour.	Amount.	To be filled in from Information furnished by Civil Department. When Paid.
				Rs. a. p.	

APPENDIX, No. 22.

(*See* Para. 352 of Report.)

ABSTRACT LIST of ADVANCES made by the several TREASURIES in account with the Deputy Auditor and Accountant General of _____ Presidency, for MILITARY SERVICES, in the Month of _____ 186 .

Number of Detailed Schedule attached.	Name of Treasury.	Amount Advanced.	REMARKS.
		Rs. a. p.	
	TOTAL - - *Rs.*		

(signed) _____

Deputy Auditor and Accountant General of _____

To the MILITARY ACCOUNT DEPARTMENT at _____.

of _____ 186 .

APPENDIX, No. 23.

(*See* Para. 357 of Report.)

MONTHLY MEMORANDUM explanatory of the Differences between the Amounts advanced from CIVIL TREASURIES, on account of MILITARY SERVICES, and those credited through Accounts of MILITARY DISBURSING OFFICERS.

	TREASURIES under Deputy Auditor and Accountant General to Governments of						TOTAL.
	INDIA.	BENGAL.	MADRAS.				
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Total Amount credited for Bills drawn on Civil Treasuries through Military Accounts in month of 186 - - - - - - - - -							
Amount of Bills discharged, as per Statements furnished for the month by the several Deputy Auditor and Accountant Generals - - - - - -							
DIFFERENCES - - - *Rs.*							

EXPLANATION OF DIFFERENCES.

Bills stated to be drawn by Military Officers remaining to be discharged by Civil Department.

Date.	No.	To whom Granted.	To whom Payable.	Treasury drawn upon.

No.	Difference as above
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	

APPENDIX, No. 24. - - - - - - -

(*See* Para. 376 of Report.)

INDIA. - - - - - - - -

ANNUAL ACCOUNT of RECEIPTS and EXPENDITURE for

GENERAL STATEMENT of the SUM EXPENDED compared with the GRANTS for MILITARY or DEFICIENCIES

Grants.		Bengal. *See* Detailed Account, Page .		Madras. *See* Detailed Account, Page .		Bombay. *See* Detailed Account, Page .	
	EFFECTIVE SERVICES.	Expenditure, 1865-66.	Grants, 1865-66.	Expenditure, 1865-66.	Grants, 1865-66.	Expenditure, 1865-66.	Grants, 1865-66.
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	ARMY AND GARRISON STAFF -						
2	ADMINISTRATIVE STAFF - -						
3	REGIMENTAL PAY, ALLOWANCES AND CHARGES.						
4	COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES -						
5	STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES - - - -						
6	CLOTHING ESTABLISHMENT, SUPPLIES, AND SERVICES - -						
7	BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES -						
8	ADMINISTRATION OF MARTIAL LAW - - - - - -						
9	MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES - -						
10	ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE						
11	ECCLESIASTICAL - - -						
12	EDUCATION - - - -						
13	SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL - -						
14	SEA TRANSPORT CHARGES -						
15	MISCELLANEOUS SERVICES -						
16	VOLUNTEER CORPS - - -						
	NON-EFFECTIVE SERVICES.						
17	REWARDS FOR MILITARY SERVICE - - - - - -						
18	RETIRED OFFICERS - - -						
19	MILITARY PENSIONS - -						
20	PENSIONS TO WIDOWS AND ORPHANS OF EUROPEAN OFFICERS AND SOLDIERS - -						
21	CIVIL PENSIONS AND GRATUITIES						
	TOTAL - - - *Rs.*						

Calcutta, 186 . }

- - - - - - - - APPENDIX, No. 24.

(*See* Para. 376 of Report.)

- - - - - - - - INDIA.

MILITARY SERVICES in INDIA for the Year 1865-66.

SERVICES in INDIA for the Year from 1st May 1865 to 30th April 1866, showing the SAVINGS upon each GRANT.

TOTAL INDIA.		ENGLAND.		TOTAL INDIA AND ENGLAND.		EXPENDITURE.	
Expenditure, 1865-66.	Grants, 1865-66.	Expenditure, 1865-66.	Grants, 1865-66.	Expenditure, 1865-66.	Grants, 1865-66.	Less than Grants.	More than Grants.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*

BENGAL.

ANNUAL ACCOUNT of Receipts and Expenditure for Military Services in Bengal, for the Year 1865-66.

STATEMENT of the Sum Expended compared with the Grants for Military Services in Bengal for the Year from 1st May 1865 to 30th April 1866, showing the Savings and Deficiencies upon each Grant.

Grants.		Expenditure, 1865-66.	Grants, 1865-66.	Expenditure.		Reference to Explanatory Statement.
				Less than Grants.	More than Grants.	
	EFFECTIVE SERVICES.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	Page.
1	Army and Garrison Staff - -					
2	Administrative Staff - - -					
3	Regimental Pay, Allowances, and Charges - - - - -					
4	Commissariat Establishments, Supplies, and Services - - -					
5	Stud and Remount Establishments, Supplies, and Services - -					
6	Clothing Establishment, Supplies, and Services - - - -					
7	Barrack Establishments, Supplies, and Services - - - -					
8	Administration of Martial Law -					
9	Medical Establishments, Services, and Supplies - - - -					
10	Ordnance Establishments, Stores, and Camp Equipage - - -					
11	Ecclesiastical - - - -					
12	Education - - - - -					
13	Surveys, Topographical and Trigonometrical - - - -					
14	Sea Transport Charges - -					
15	Miscellaneous Services - -					
16	Volunteer Corps - - - -					
	NON-EFFECTIVE SERVICES.					
17	Rewards for Military Service -					
18	Retired Officers - - - -					
19	Military Pensions - - -					
20	Pensions to Widows and Orphans of European Officers and Soldiers - - - - - - -					
21	Civil Pensions and Gratuities -					
	Total - - - *Rs.*					
	Total Expenditure less than Grants - - *Rs.*					
	Total Expenditure more than Grants - - - *Rs.*					

Calcutta, 186 .

Accountant General.

BENGAL ANNUAL ACCOUNT for MILITARY SERVICES, for the Year 1865–66.

EXPLANATORY STATEMENT of the SUMS expended "More or Less" than those estimated under each of the Subdivisions of the GRANTS included in the foregoing Statement, together with the Causes of Variation between the Expenditure and the Estimate.

HEADS OF SERVICE.	Expenditure, 1865–66.	Estimate, 1865–66.	Expenditure.		Causes of Variation.
			Less than Estimate.	More than Estimate.	
GRANT I.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
ARMY AND GARRISON STAFF.					
Commander in Chief in India - -					
Adjutant General's Department -					
Quartermaster General's Department					
Artillery Inspection - - -					
Musketry Inspection - - -					
Divisional and Brigade Staff - -					
Garrison and Station Staff - -					
Hill Sanataria - - - -					
Miscellaneous Depôts - - -					
Staff of Irregular Forces - - -					
Bazar Establishment - - -					
Staff Miscellaneous - - -					
TOTAL GRANT I. - - - *Rs.*					

BENGAL ANNUAL ACCOUNT for MILITARY SERVICES, for the Year 1865-66—*continued.*

EXPLANATORY STATEMENT of the SUMS expended "More or Less" than those estimated, &c.—*continued.*

HEADS OF SERVICE.	Expenditure, 1865-66.	Estimate, 1865-66.	Expenditure.		Causes of Variation.
			Less than Estimate.	More than Estimate.	
	Rs.	*Rs.*	*Rs.*	*Rs.*	
GRANT II.					
Administrative Staff - - -					
Secretariat - - - - -					
Personal Staff to the Governor General and Lieutenant Governors - -					
Office of Account - - - -					
TOTAL GRANT II. - - *Rs.*					
GRANT III.					
Regimental Pay, Allowances, and Charges - - - - -					
EUROPEAN ARMY.					
Artillery - - - - - -					
Cavalry - - - - - -					
Engineers - - - - - -					
Infantry - - - - - -					
Carried forward - - *Rs.*					

APPENDIX, No. 25.

(See Paras. 294 and 404 of Report.)

MEMORANDUM by Ralph Thompson, Esq.

On the System of Registry used in the War Office.

1. THE system of registry used in the War Office is strictly a subject one; that is to say, the whole of the correspondence is classified under subjects, which are represented by fixed numbers.

2. Such subjects as are common to regiments, or military stations, are again sub-divided accordingly, retaining, however, their subject number.

3. As new subjects arise, the next unused numbers are allotted to them.

4. All officers, &c., employed under the War Office are treated (for registry purposes) as subjects, and have numbers given them, under which all papers relating to them are registered.

5. These numbers are not changed annually, but remain in force through a series of years.

6. As each paper is registered, it receives a consecutive sub-number, which indicates the number of letters received on each subject.

Thus, 51 represents "Clothing," and an application for clothing from the 48th Foot would bear the registry number 51

48th Foot,

with a sub-number, varying according to the number of previous letters from the regiment.

In like manner an application from the storekeeper at St. Helena for stores (represented by 57) would be registered 57

St. Helena.

7. There is no double registry of papers, but they are at once classified under their proper subject headings, and if more than one subject is touched upon in a letter, a sufficient extract is made, and registered according to its own subject.

8. For general subjects, a short entry is made of the subject of the paper (see specimen sheets A. and B.); but for such personal cases as are noticed in para. 4, a very trifling marginal note is all that is found to be necessary. (See specimen sheet C.)

INDEX.

9. There is, practically, only one index to the whole of the War Office correspondence; but, as it would be inconvenient (from its bulk as well as other causes) to have only one volume, it is divided into the following volumes:—

1. A general index, containing a reference to the registry number of all subjects not included in the volumes named below. (See specimen sheet D.)
2. A nominal index for officers, &c., referred to in para. 4. (See specimen sheet E.)
3. A widows' pension index (nominal).
4. A wounds index (nominal).
5. A losses index (nominal).
6. A regimental index, in which all questions relating to particular regiments are indexed. (See specimen sheet F.)
7. An effects index, in which are indexed regimentally the names of all deceased soldiers, each soldier receiving a separate number (on the report of his death), under which the correspondence relating to his effects is registered. (See specimen sheet G.)

10. There is no nominal index kept of writers of letters to the War Office other than those specified. All letters from the public fall under some subject or other, and the writers' names are not indexed in any way whatever.

The course pursued in the War Office, in the registry and the distribution of the day-post, is as follows:—

11. All letters are at once taken to the post room (about 2,000 a day on an average), where there is a staff of three men (one clerk and two messengers), whose sole duty it is to open, stamp the date of receipt, and roughly sort the post, weeding out all returns and other documents which do not require to be registered (of which they have a list), and sending them to the various branches of the office requiring them. The remainder of the post (about 800 to 1,000) is then taken in to the head of the registry, who, with the help of his index, marks in pencil, on each paper, its subject number, and the branch to which it is to be sent. In this duty he is assisted by his second, as to mark about 500 papers is quite as much as one man can do properly.

12. The registering clerks then enter the papers as marked in pencil, and record on the endorsement the sub-number of the last paper on the subject. They are then passed into the press room (a depôt for papers), and the press keeper, guided by the endorsement, annexes the former paper. If other papers are required not bearing the same number, they are annexed, temporarily, by voucher, and separated and put away in their own places on the return of the paper requiring them.

13. The whole post is then sorted out and sent in boxes to the various branches: deliveries are made at eleven, one, and three o'clock.

14. When the papers have been acted on in the branches they are returned to the registry, when a note is made in the registers of such letters as have been written on them, and they are finally sent to the press room (which is part of the registry) for deposit.

15. Papers are put away in the press room in trays, which are ticketed with the registry subject numbers, and all those on any one subject are thus always kept together, and available for ready reference.

It may be as well to mention that no difficulty is ever experienced in tracing former correspondence if the index be properly kept up.

SPECIMEN SHEET (A).

Grenadier Guards.

Subject No.	Date.			Previous Paper.	Subsequent Paper.	Sub-No.	Name.	SUBJECT.	To whom Referred.	When Referred.		How disposed of.
51 Grenadier Guards.	15	1	57	–	51 Foot Gds. 6	1	Col. Wood, O.C.	Non-receipt of cloth for clothing	A. C. D.*	16	1	Answered and wrote to Weedon, 22–1.
	2	2	–	–	5	2	Ditto –	As to disposal of 365 fur caps –	„	5	2	Wrote O. C. 9–2.
	6	–	–	–	– –	3	Isaac and Co.	Account for clothing, 5 *l.* 17 *s.* –	„	14	–	To Acct. Genl. 21–2.
	16	–	–	2	9	5	Officer Commanding.	Bearskin caps, authority to sell 368	„	18	–	O. C. 20–2.
	21	–	–	–	– –	8	Cater and Co.	Bearskin caps, account – 2,794 *l.* 2 *s.* 7 *d.*	„	23	–	Acct. Genl. 26–2.
	24	–	–	5	– –	9	O. C. – –	Bearskin caps, date of issue of 368	„	27	–	Put away.
	27	–	–	Y 15803	– –	11	O. C. – –	Boots, requisition for 2,739 pairs	„	28	–	P. a.
	26	3	–	–	– –	12	J. Lipscomb –	Great coats, account for marking, 3 *l.* 9 *s.* 6 *d.*	„	27	3	P. a.
	31	–	–	–	– –	13	O. C. – –	Boots, unfinished state of – –	„	1	4	O. C. 11–4.

* Army Clothing Department.

SPECIMEN SHEET (B).

Subject No.	Date.			Previous Paper.	Subsequent Paper.	Sub-No.	Name.	SUBJECT.	To whom Referred.	When Referred.		How disposed of.
4,0019 Electric Telegraph at the Cape.	30	11	61	–	4	2	G. O. C., Cape	Extension of the Electric Telegraph, letter from Mr. Wollaston.	I. G. F.†	28	1	Wrote Colonial Office, 12–2.
	22	2	62	2	7	4	Colonial Office	Act of the Cape Legislature for establishing an Electric Telegraph, Reply to 2.	Mr. Talbot	24	2	Wrote Mr. Wollaston, 3–3.
	13	3	–	4	8	7	C. J. Wollaston	Copy of an agreement between Government of Cape and E. Pickering.	„	14	3	Wrote Treasury, 27–3.
	5	5	–	7	– –	8	Treasury –	Contract for Telegraph between Cape Town and Graham's Town, sanction refused.	„	6	5	Wrote C. O. General Wynyard and Mr. Wollaston, 17–5.

† Inspector General of Fortifications.

SPECIMEN SHEET (C).

Nash, William, War Office, Pall Mall.

———	Subsequent Paper.	Sub-No.	Date.			———	To whom Referred.	When Referred.		How disposed of.
24,930.										
Certificate – – – –	5	1	18	8	62	Civil Service Commission –	Chief Clerk –	19	8	Wrote letters, 19–8.
Sick leave for Mr. Nash – –	–	2	13	12	–	Mem. (A. C. D.) – – –	C. C. – –	15	12	„ Mr. Nash, 24–12.
Further leave requested – –	–	3	8	1	63	W. Nash – – – –	A. C. D. (1) –	10	1	„ „ 19–1.
„ „ „ – –	–	4	6	2	–	„ – – – –	A. C. D. (1) –	9	2	Answered, 28–2.
Three months' further leave requested – – – –	–	5	19	0	–	Reminder on 1. – – –	C. C. – –	19	–	Cancelled.
	–	7	21	4	–	W. Nash – – – –	C. C. – –	22	4	Answered, 9–5.
Death of Mr. Nash – – –	–	8	22	5	–	Mem. – – – – –	C. C. – –	23	5	P. a.

SPECIMEN SHEET (D).

General Index.

Registry Number.	
4,208	Cape Colony, Survey of East Coast.
4,219	Cape, Royal Stud at.
24,565	Cape, Tolls at.
40,019	Cape Telegraph.

SPECIMEN SHEET (E).

Nominal Index.

Name.	Description.	Registry No.	Name.	Description.	Registry No.
Nash, W. - - -	Clerk, W. O., Pall Mall	24,930			
Nantes, F. J. T. - -	Royal Engineer Clerk -	3,346			
Nagel, Lieut. J. - -	Barrack Master - -	3,796			

SPECIMEN SHEET (F).

Regimental Index.

15TH FOOT.

Subject.	Registry No.	Subject.	Registry No.
Allowance to Mess and Band Fund -	11,820		

SPECIMEN SHEET (G).

Effects Index.

Regiment.	Surname.	Christian Name.	Regimental Number.	Registry Number.	Regiment.	Surname.	Christian Name.	Regimental Number.	Registry Number.

SPECIMEN SHEET OF JOURNALS,

With Index of Subjects.

Arms - - -	Dr. Livingstone -	Value of Arms supplied to—not reclaimed from the Colonial Office, $\frac{57}{\frac{27}{2727}}$ 14-3-62.
	Accidentally injured	while in possession of soldiers. The soldiers must pay for the repairs, $\frac{54}{\frac{\text{Artillery}}{12032}}$ 4-7-63.
Bounty - - -	Old claim - - -	Bounty due on transfer from one regiment to another; not claimed until seven years after such transfer. Issue then refused, $\frac{27}{\frac{57\text{th Foot}}{11}}$ 25-6-61.
	Lad under 18 years old	Bounty of 3 *l.* was erroneously promised him on his enlistment. He must have it, or he can claim his discharge, $\frac{27}{\frac{55\text{th Foot}}{27}}$ 14-2-63.
Command money -	Officer of marines, in	command of troops of the line on board ship, has not any claim to, $\frac{32863}{3}$ 28-9-61.
	Assistant adjutant-general,	in command of troops in Tasmania, cannot have it in addition to his staff pay, $\frac{28626}{7}$ 28-10-62.
Defaulter book - -	Seven days' drill -	Entry is not to be made of this punishment, $\frac{21}{\frac{65\text{th Foot}}{54}}$ 6-9-61.
	Absence without leave -	Record of – expunged, as it was absence from causes which the soldier could not control, $\frac{23}{\frac{18\text{th Foot 1 Battl.}}{16}}$ 19-2-62.

Note.—The date given to each entry in the Journal is that of the Minute of the Secretary of State or other officer who decides the case.

APPENDIX No. 26.

(*See* Para. 422 of Report.)

STATEMENT showing the probable SAVING that will be eventually realised if the recommendations contained in the Commissioners' Report on Military Accounts be carried out in their integrity.

			Rs.
BENGAL.			
Accountant General and Establishment - - - - - - - - -			1,03,700
(The duties to be merged in those of Controller, whose designation should, in future, be that of Accountant General).			
Military Accountant and Establishment - - - - - - - - -			92,200
Compiler - - - ditto - - - - - - - - -			24,800
Assistants on probation - - - - - - - - - - -			25,300
Examiner, Medical Accounts, and Establishments - - - - - -			33,900
Presidency Paymaster and Establishment - - - - - - - -			57,320
Paymaster, Meerut Circle, and ditto - - - - - - - -			27,040
Ditto Allahabad „ ditto - - - - - - - -			28,690
Ditto Lucknow „ ditto - - - - - - - -			28,040
Ditto Lahore „ ditto - - - - - - - -			24,680
Ditto Trans-Ravee „ ditto - - - - - - - -			26,480
			4,72,150
DEDUCT NEW APPOINTMENTS.		*Rs.*	
1 Deputy Accountant General - - - - - - - - -		18,000	
1 Assistant Accountant General - - - - - - - - -		15,000	
1 Principal Book-keeper - - - - - - - - - -		12,000	
1 Assistant-Book-keeper - - - - - - - - - -		10,000	
Additional Clerks to the Amalgamated Office - - - - -		45,150	
			1,00,150
Net probable Saving, BENGAL -		*Rs.*	3,72,000
MADRAS.			
Military Accountant - and Establishment - - - - - - -			44,590
Compiler - - - - ditto - - - - - - - -			21,690
Examiner, Medical Accounts - ditto - - - - - - - -			17,400
Presidency Paymaster - - ditto - - - - - - - -			36,000
Paymaster, Bangalore - - ditto - - - - - - - -			20,850
Ditto Trichinopoly - ditto - - - - - - - -			22,100
Ditto Secundrabad - ditto - - - - - - - -			23,950
Ditto Nagpore Force - ditto - - - - - - - -			23,800
Ditto Ceded Districts - ditto - - - - - - - -			15,000
Ditto Northern Division ditto - - - - - - - -			16,000
Ditto Pegu - - - ditto - - - - - - - -			24,200
Ditto Malabar and Canara ditto - - - - - - - -			12,750
Ditto Ponamalee - - ditto - - - - - - - -			8,350
			2,86,680
DEDUCT NEW APPOINTMENTS.		*Rs.*	
1 Deputy Controller - - - - - - - - - -		15,000	
1 Principal Book-keeper - - - - - - - - - -		10,000	
1 Assistant Book-keeper - - - - - - - - - -		8,000	
Principal Assistants to Examining Sections and additional Clerks to the Amalgamated Office - - - - - - - - - -		53,680	
			86,680
Net probable Saving, MADRAS -		*Rs.*	2,00,000

BOMBAY.		*Rs.*
Military Accountant -	and Establishment - - - - - - - -	46,000
Compiler - - - - -	ditto - - - - - - - -	16,200
Examiner, Medical Accounts	ditto - - - - - - - -	18,800
Presidency Paymaster -	ditto - - - - - - - -	46,500
Paymaster, Poonah Division	ditto - - - - - - - -	22,500
Ditto Northern ditto -	ditto - - - - - - - -	26,300
Ditto Scinde ditto -	ditto - - - - - - - -	23,000
		1,99,300

DEDUCT NEW APPOINTMENTS.

	Rs.	
1 Deputy Controller - - - - - - - - - -	15,000	
1 Principal Book-keeper - - - - - - - - - -	10,000	
1 Assistant Book-keeper - - - - - - - - - -	8,000	
Principal Assistants to Examining Sections and additional Clerks to the Amalgamated Office - - - - - - - - - -	53,300	
		86,300
Net probable Saving, BOMBAY - *Rs.*		1,13,000

RECAPITULATION.

	Rs
BENGAL - - - - - - - - - -	3,72,000
MADRAS - - - - - - - - - -	2,00,000
BOMBAY - - - - - - - - - -	1,13,000
	Rs. 6,85,000
DEDUCT—	
For Contingencies, and as a margin for increased rates of pay to Clerks -	85,000
TOTAL Net probable Saving in the three PRESIDENCIES - -	*Rs.* 6,00,000 or £. 60,000 per annum.

The GAZETTE of INDIA Extraordinary.

Calcutta, Thursday, 13 October 1864.

THE following Resolution of the Government of India and Report of the Commissioners of Inquiry into the Indian system of account and audit are published for general information. Such improvements have been ordered as are immediately practicable, and the further changes recommended will be decided upon after considering any suggestions and explanations that may be offered.

E. H. Lushington,
Financial Secretary to the Government of India.

No. 2695.

RESOLUTION of the Governor General of India in Council in the Financial Department; dated 30th September 1864.

THE Governor General in Council has had under his consideration the valuable Report of the Commissioners of Inquiry into Indian accounts on the system of audit and account now pursued in the Military Department.

2. The revised system recommended by the Commissioners is based upon the principle that the separate establishments of military account and audit should be consolidated into a central account office in each of the three Presidencies; in Bengal, under the immediate direction of an accountant general to the Military Department, and in Madras and Bombay under the respective controllers. This proposal is based upon the experience acquired at the War Office and Admiralty, where, by carefully separating cash from stores, and examination from record, and reducing the latter to the utmost possible degree of simplicity by scientific book-keeping, audited accounts of the expenditure in every part of the world for the year ending the 31st March are furnished previously to the meeting of Parliament.

3. This, and other proposals, which are of an organic character, will be hereafter considered, in communication with the Military Department; but meanwhile immediate effect may, with much public advantage, be given to many of the recommendations contained in the report.

4. In paragraph 112, the Commissioners state that, notwithstanding the order of Government to the contrary, the items of expenditure in the Military Department are still classed in the account current under the heads of—

Arrears, former years - - - - { Settlement. / Payment.

Current.

The Governor General in Council concurs with the Commissioners that this subdivision is unnecessary and inconvenient, and directs that it be at once discontinued in the several books of account, from the date of receipt of this order.

5. Arrangements should also be made for consolidating the separate establishments and accounts of the offices of agent and superintendent of clothing, the duties of which are now performed by one officer, and for making the other improvements in those offices, suggested in the 178th and following paragraphs of the report, so far as they are immediately practicable.

6. At paragraph 394, the Commissioners suggest that all unserviceable, obsolete, or redundant articles should be eliminated from the stores previously to the ensuing financial year, so that the stores in stock at the commencement of the year may represent those actually fit and ready for service. Arrange-

ments should be at once made to give effect to this recommendation. The stores so excluded should be fully advertised, and should be sold to the highest bidder, with the reservation only of an upset price, founded upon a low calculation of the sum which may be expected to be realised at the nearest favourable market, after deducting all the expenses of conveying them thither.

7. In paragraphs 58 to 63, 262 to 265, and 272 to 276, the Commissioners notice the unnecessary detail in which the Departmental Estimates are furnished to the Controllers of Military Accounts in the three Presidencies, and to the Accountant General, Military Department, and justly attribute it to the want of that frequent personal communication between heads of departments, regarding doubtful items in the estimates, whereby access would be gained to the books and records, and prolix returns and numerous vouchers in support of the Departmental Estimates would become superfluous. This excessive detail should be at once discontinued, and the heads of departments should have the advantage of this improved arrangement in preparing their estimates for 1865–6.

8. With the same object, it is desirable that the introduction of the revised forms of estimate be immediately ordered, should it appear, on consideration in the Military Department, that no information requisite for an intelligent practical review of military expenditure in that department will be thereby sacrificed. It is observed that the forms provide for a comparison of the Budget Estimate with the previous year's Budget, instead of the regular estimate, the improved system proposed by the Commissioners rendering the regular estimate unnecessary. But orders on this recommendation can only be passed on the Commissioners' Report on the Financial Accounts. Meanwhile, the figures of the regular, rather than of the last Budget Estimate, should be inserted in the column of the Commissioners' forms which has been provided for a comparison of the year 1864–65 with 1865–66.

9. In like manner, in the absence of the ample means of comparing the Budget Estimate with the latest actual expenditure, provided by the system recommended by the Commissioners, the estimate for 1865-66 should contain a column showing the actual expenditure of 1863–64.

10. It must also be observed that, whereas the detailed calculations of the cost of regiments are to be made at the full 12 months' charge for the full sanctioned establishment, with a deduction (in the column provided for that purpose in the form at pages 20, 21 in the Appendix) of the portion which is invariably not incurred at all, or not incurred in India, for the pay of officers in civil employ, in Europe, &c., no similar column is provided for making a deduction on account of deficiencies in the strength of regiments, and the allowances forfeited by native soldiers on leave.

11. It is right to mention, in reference to the 51st paragraph of the report, that the Accountant General to the Military Department has satisfactorily explained the delay in submitting the Military Estimate for 1864–65.

12. The earnest attention of the military accountants in the three Presidencies should be directed to completing, at the earliest possible period, the adjustment of the books between the Civil and Military Departments, as recommended in paragraphs 343 and 344.

13. In the 259th paragraph of their report, the Commissioners observe that, under the system which they recommend, "the expenditure shall, as now, be recorded with the view of showing the total cost under each arm of the service, and not under the separate items composing the pay and allowances; provision will however be made in the pay-lists for furnishing information on this point, should it at any time be required."

14. The recording in the Presidency offices of the pay of a large army under the separate items composing the pay and allowances of each regiment, and not merely under the arm of the service to which the regiment belongs, must be so tedious and elaborate as to cause arrears and unnecessary expense, and any such minute recording that may be now in progress should be stopped at once.

15. The

15. The state of the deposit accounts, of the account of advances repayable, and of the inefficient balances of disbursing officers, as reported in paragraphs 203 to 206, calls for early attention, with a view to their effectual investigation and settlement.

16. In paragraphs 111 and 122 to 128, as well as in other parts of the report, the Commissioners discuss the expediency of separating cash from store accounts. With their conclusions on this point the Governor General in Council agrees, and early attention should be directed to the best means of giving practical effect to the views of the Commission. The separation of the cash from the store accounts is indispensable to the proper reform and efficient management of the cash accounts of the Empire.

17. There are many other instances adverted to in the report, in which, without waiting for the adoption of further changes, time and labour may be saved, and the public business may be expedited by omitting unnecessary forms or processes, and adopting more compendious methods, such as—

Reducing the inefficient balances of paymasters by writing-off small sums which are not worth collecting, paragraphs 74–5.

The omission of pies from the accounts, according to the process described in paragraph 414.

The limitation of payments by cheque, at the Presidency Pay Office, to sums of 10 rupees and upwards, paragraph 81.

The placing the paymasters of invalids at Fort William, and of recruits at Chinsurah, in direct relation with the military accountant, paragraph 85.

The substitution of a quarterly for a monthly return, explanatory of the inefficient balances of paymasters of circles, paragraph 85.

The discontinuance of the Presidency paymaster's list of cheques drawn on the Bank of Bengal, by utilizing the Bank pass-book, paragraph 89.

The substitution, by the pay examiner, of a letter of advice to the disbursing officer, for the circuitous process described in paragraph 96.

The discontinuance of the register of articles of consumption in hospitals, paragraph 138.

The discontinuance of the annual returns of the gross cost per 100 patients, furnished to the Principal Inspector General of the Medical Department and Controller of Military Accounts, paragraph 139.

The discontinuance of the second examination, by the Ordnance Examiner, of the cash charges for commissariat purchases for the Ordnance Department, paragraph 143.

The immediate adoption, as regards the arsenal of Fort William, of the plan for examining store ledgers recommended by the Commissioners, paragraphs 149 and 390.

The grouping together of the details of petty repairs under 50 rupees, paragraphs 150–387.

The discontinuance of the intermediate valuation of the store accounts rendered by civil officers, paragraphs 154–5.

The discontinuance of the account between the gun carriage agent at Futtehgurh and the circle paymaster, paragraph 159.

The omission of consumable articles from the barrack-master's day-book, paragraph 166.

The discontinuance of the duplicate cash vouchers by paymasters in their monthly accounts, paragraph 167.

The discontinuance of the countersignature of the Quartermaster General to the barrack-master's accounts, paragraph 169.

The discontinuance of the inadmissible substitute for an annual appropriation audit, described in paragraph 196.

The discontinuance of the abstract of the general books, described in paragraph 197.

The discontinuance of the copies of vouchers of the half-yearly returns of stores with regiments and batteries, furnished in addition to the original vouchers, paragraph 396.

The substitution of annual for half-yearly returns of stores with regiments and batteries, in the manner recommended in paragraph 397.

The discontinuance, in the mode recommended in paragraphs 398–9, of the

copy of the day book furnished by barrack-masters to the examiner of barrack accounts.

18. The labour liberated by these and the other changes previously adverted to should be employed, as far as necessary, in the examination of the inefficient balances and of the deposit and advance accounts, and in completing the accounts in arrear; but when it is not wanted for any really useful purpose, reductions should be made.

19. The several officers concerned should be desired to report, at the end of a month, the steps taken by them under these instructions.

ORDERED, that a copy of this Resolution, and of the Report of the Commissioners, be forwarded to the Military Department, with a request that the several arrangements which have been determined upon may be carried into immediate effect, and that careful consideration may be given to the further changes recommended by the Commissioners.

Also, that copies be sent from the Military Department to the Governments of Madras and Bombay, with a request that they will adopt the changes which have been determined upon, and will favour the Governor General in Council with their opinion on the further changes recommended by the Commissioners.

Also, that a copy be sent to the Accountant General to the Government of India for his information and guidance.

Also, that a copy of this Resolution, and of the Report of the Commissioners, be published in the Government Gazette, for general information, with the remark that such improvements have been ordered as are immediately practicable, and that the further changes recommended will be decided upon, after considering any suggestions and explanations that may be offered.

E. H. Lushington,
Secretary to the Government of India.

From Lieutenant Colonel *G. M. Hill,* Military Accountant, to Lieutenant Colonel *F. D. Atkinson,* Controller of Military Accounts, Calcutta (No. 513, dated Calcutta, the 19th October 1864).

HAVING perused the Report of the Commissioners of Enquiry into Indian Military Accounts, published in the "Gazette of India," Extraordinary, under date the 13th October 1864, I feel that in justice to myself, I ought not to pass over in silence the remarks recorded with reference to my office; and I beg you will do me the favour to submit to Government the following observations thereon:—

2. In paragraphs from 200 to 205 of their Report, the Commissioners comment upon certain ledgers kept up in my office, and remark that in April 1861 the balance due to Government by officers and others was 11,31,782 rupees, and that due by Government 16,04,673 rupees.

3. In connection with this subject, I beg to append a printed memorandum I have prepared, explaining that though the above balances existed on the books of this office, when I assumed charge of it in 1861, they have since then been reduced to 1,18,624 rupees in the former case, and to 5,53,411 rupees in the latter, of which 2,54,000 rupees are deposits on account of the forfeited pay of mutinied regiments, and 1,49,553 rupees the unclaimed deposits which accumulated between the year 1842–43, and that of the mutiny, 1857–58, leaving but 1,50,411 rupees to be accounted for, a great part of which will also be settled in the military books of 1862–63, and 1863–64.

4. These most satisfactory results speak for themselves, and plainly show that "the military accountant and his assistants" were by no means "beguiled into the belief that, as the balance was as it was termed on the right side, no investigation was necessary."

5. With

5. With reference to paragraph 203, I must, however, remark that the Commissioners have evidently misunderstood the meaning I wished to convey as regards the " Advance Repayable Ledger," which was that, as the several sums borne on the ledger belonged to a period unconnected with my incumbency, it was not possible for me at that moment, and without reference to many old accounts to afford the particulars of the several items, the very fact of my having abolished the head of " Advances Repayable " in 1862, when preparing my hand book, on the grounds of its objectionable nature, which was that the items entered under this head were entirely lost sight of by disbursing officers, is a proof that I could not have been ignorant of the ledger and its use, and the further fact that almost the entire amount shown therein in April 1861 has been settled since that date (which is the one mentioned by the Commissioners) is again a proof that necessary and proper measures were adopted by me in the conduct of this branch of my office.

6. In paragraph 206 the Commissioners refer to my report on the check exercised by the military accountant and the commissariat examiner over the accounts current of executive commissariat officers, remarking that " the military accountant has been endeavouring to obtain the control of work not within his proper sphere"—upon this it is simply necessary to observe that I never sought to obtain control over any work foreign to my legitimate duties; the report referred to was not volunteered by me, but was prepared agreeably to the express instructions of Government, conveyed in letter No. 6375, dated 19th December 1863, from the Financial Secretary, who thus wrote to the Chief of the Military Finance Department: " I am directed to express the desire of Government that the subject of the means and the expediency of relieving the examiners of commissariat accounts in the three Presidencies from work, which appertains properly to the Military Accountant's office, may be completed on an early date, so as to admit of orders being passed in sufficient time for the introduction of any revised arrangements by 1st May 1864 at latest, and on an earlier date, if possible."

" If the verification by the commissariat examiner of the credits for proceeds of sale of stock be the only reason for his checking the accounts current of commissariat officers, then his check need not extend to any other items of the account current, and in that view the question is narrowed to a simple one of the medium through which he is to ascertain the credits, whether through a bulky account current as at present, or from a briefer communication of the credits to him by the military accountant, or in some other way." As in duty bound, I submitted the report, therefore Government will see that in recording that I sought to obtain work beyond my proper sphere, the Commissioners are quite in error.

7. The only other points which it seems necessary for me to notice are the state of the inefficient balances of the Pay Department, and the adjustments between the Civil and Military Departments; the former is fully explained in paragraphs 11 and 12 of the subjoined memorandum, and the latter in the statement annexed to it; but as the Commissioners in paragraph 204 of their report state, that the " Advances Repayable " account was the pioneer of the " Inefficient Balance " account, I think it desirable to mention here that such was not the case; both accounts have existed for many years, though the former account, excepting for the settlement of old claims, has now been abandoned, as explained in paragraph 10 of my memorandum.

8. Having thus explained (satisfactorily, I feel assured) the several matters as regards the Military Accountant's office reported on by the Commissioners, I venture to express a hope that Government will exonerate an old servant, who has faithfully discharged his duties during the long period of 38 years, from the charge of laxity brought so publicly against him by the Commissioners in their Report, which cannot be otherwise than prejudicial to him in the opinion of those who peruse that Report, but who do not thoroughly understand that the Commissioners have dealt with what was (when the military accountant's appointment was created) rather than what is now the existing state of things.

9. A full and detailed report of the deposit accounts and advances repayable will be submitted to you hereafter, with reference to paragraph 15 of the Government Resolution, No. 2695 of the 30th September 1864.

(True copy.)
(signed) *A. J. Whittin,*
Asst. Controller of Mily. Accts.

(No. 81.)

ADVANCES REPAYABLE.

IT was the practice in former years to charge off in the cash accounts current, under the head of "Advances Repayable," all sums which the divisional paymasters were called upon to disburse on account of passage money from port to port in India, survey and cadet advances, advances for recruiting purposes or clothing necessaries, and such like; and it was the practice, moreover, to credit in the same accounts, also under the head of "Advances Repayable," all recoveries made by the divisional paymasters on the above account, or on account of chargers selected by officers, clothing supplied to regiments on payment, table money, and such like. The sums received in deposit from military officers and others on account of pay or to meet expected retrenchments, and on other accounts, were also credited under this head.

2. As to the advances for the daily pay of men, for altering or making up of clothing, for the pay and allowances of officers, for contingent charges, and such like, all unadjusted payments under these heads appeared in the first instance in the inefficient balance statements of divisional paymasters, and were not charged off in the cash accounts current as the advances above noted until supported by adequate vouchers; in other words, while the advances referred to in para. 1 passed into the cash accounts current, and were adjusted on the military books without audit, thus clogging the head of "Advances Repayable" with many unnecessary debits, the advances noted in this paragraph were not charged off in the cash accounts current, or adjusted on the military books, until admitted by the Audit Department.

3. By the arrangement which thus prevailed, the outstandings of the Military Department appeared both in the advances repayable ledger and in the inefficient balance statements of divisional paymasters. The system was objectionable for many reasons; it was not uniform, and by admitting into the cash accounts current many advances made by divisional paymasters, their attention was withdrawn from many recoveries which were practicable, and it caused them to overlook the submission in many cases of bills and vouchers which would have assisted in the settlement of the debits under the head of "Advances Repayable." Accordingly, in May 1862, or shortly after the Military Account Department was formed under its present constitution, a plan was devised (*vide* the military accountant's hand book issued with the sanction of the Military Finance Department for the guidance of all military disbursing officers in the preparation of their cash accounts current, and adopted at all the three Presidencies) by which no advances of any kind, whether on account of passage-money, or to survey-officers and cadets, or for recruiting or clothing purposes, and such like, were permitted to be charged in the cash accounts current, the rule being that all such unadjusted payments should appear in the inefficient balance statements of divisional paymasters in common with all the advances made on account of the daily pay of men, or for clothing, or for the pay and allowances of officers, &c., and such like.

4. If any recoveries are now made by divisional paymasters on account of chargers selected by officers, clothing supplied to regiments on payment, table money, and such like, the moneys are at once brought to credit in the cash accounts current under the head "Miscellaneous Military Receipts and Recoveries;" and in respect to the deposits made by military officers and others on various accounts, the sums so paid in are exhibited in the cash accounts current of divisional paymasters under the direct head of "Deposits," subordinate to the general head "Debt," the transactions referring to deposits being regarded as a debt account.

5. Under

5. Under the former system, there was a distinct head on the military books, journals, and ledger, styled "Advances Repayable," which is now only kept up for the adjustment of old items. In the military journals, under the head of "Advances Repayable," the particulars were given of the payments and recoveries made during the year by the several divisional paymasters on account of the advances charged in their cash accounts current, and the moneys brought to credit in the same accounts. In the military ledger, the transactions of the year, as shown in the separate journal of each divisional paymaster's account, were also duly recorded, but the figures represented aggregate sums without details, and the head of "Advances Repayable" opened with the balance of the previous year, and was similarly closed with a balance. In the military journals and ledger there was no record of separate personal accounts, and for the convenience of the Military Account Department in the prosecution of claims against military officers and others, an office book or advances repayable ledger (subsidiary to the military ledger) was kept up, in which was noted in separate accounts the liability of each individual officer, and the sums at his credit connected with the advances and recoveries noted in para. 1.

6. In the military journals, under the head of "Advances Repayable," there was a sub-division under the former system, styled "Deposits of the Pay Department," which gave the particulars of all sums received in deposit during the year by divisional paymasters, and brought to credit as such in their cash accounts current, and which exhibited per contra all refunds of deposit money also during the year charged in the same accounts. In the military ledger, the transactions of the year, as shown in the separate journals of each divisional paymaster's account, were also duly recorded under the head of "Advances Repayable," but the figures were not separated from those which represented the advances and recoveries included in the aggregate sums under this head. In the military journals and ledger, there was no record of separate personal accounts, and as the transactions were also not detailed in the advances repayable ledger, but exhibited in lump sums, it was thought to be desirable that an office book or deposit ledger subsidiary to the advances repayable ledger should be kept up, for noting in separate accounts the moneys received from, or refunded to each individual officer.

7. In the military journals, under the head of "Advance Repayable," there was a second sub-division under the former system, styled Advances to Gentlemen Cadets, which gave the particulars of all advances made during the year to cadets by divisional paymasters, and charged in their cash accounts current, and which exhibited per contra all recoveries on account of such advances also during the year credited in the same accounts. In the military ledger, the transactions of the year, as shown in the separate journals of each divisional paymaster's account, were also duly recorded under the head of "Advances Repayable," but the figures were not separated from those which represented the advances and recoveries on other accounts included in the aggregate sums under this head. In the military journals and ledger, there was no record of personal accounts, and as the transactions were also not detailed in the advances repayable ledger, but exhibited in it in lump sums, for the convenience of the Military Account Department, in the recovery of advances, an office book, or cadet advance ledger was kept up, in which was noted in separate accounts the advances made to, and the repayments on the same account from each individual officer.

8. Now, in respect to the advances, repayable ledger, this has been posted up and balanced for the year 1860–61. The ledger is prepared after the completion of the military books, and cannot be prepared until then. The books for 1861–62 having lately been completed and submitted to the Accountant General to the Government of India in the Civil Department, the advances repayable ledger for that year is now under preparation. In the ledger for the year 1860–61, there is a debit balance against military officers and others, including gentlemen cadets, amounting to *Rs.* 11,31,782. 0. 1¼., and the credits per contra, that is, the moneys received from officers, are noted at *Rs.* 19,77,084. 8. 2¾; but, of this last-mentioned sum, *Rs.* 16,04,673. 9. 0., appertain to the deposit account. The real credit balance therefore under the head of "Advances Repayable," in the year 1860–61, on account of the advances noted in paragraph 1, is not more than *Rs.* 3,72,410. 15. 2¾., of which *Rs.* 1,99,001. 12. 11., refer to charges selected by officers, the horse selection returns, on which the debits per contra would have been raised, not having been received in that year; but many items will

be found to have been adjusted by a debit to the head of "Advances Repayable," and a credit to the head of "Cattle attached to the Army," in the military books of the year 1861–62, when the advances repayable ledger of that year, which is now in hand, has been completed, and in the military books of the year 1862–63 when the advances repayable ledger for that year has also been completed.

9. As to the debit balance of *Rs.* 11,31,782. 0. 1¼., this large sum, though outstanding in the military books of the year 1860–61, at the debit of military officers and others, has, it would appear, from information available in this office, been adjusted to a very considerable amount; and, on the 30th of April 1864, the sums due to Government under the head of "Advance Repayable," may be estimated not to exceed 1,18,624 rupees, as shown in the following memorandum:—

	Rs.	*Rs.*
Sums due to Government on the 30th of April 1861, as per advances repayable ledger of the year 1860-61 - -	- -	11,31,782
DEDUCT,—		
Adjusted during the year 1861-62 on various accounts -	1,13,425	
Advances to Lieutenant Colonel W. H. Robbins, who was deputed to Australia to purchase horses for the Indian Government, adjusted during the year 1862-63 - -	7,24,201	
Advances to Mr. J. C. Wilson for purchase of horses in Sydney for the Indian Government, adjusted during the year 1862-63 - - - - - - - - -	39,645	
Passage money of certain officers on the ship "Sarah Sands," transferred in the year 1862–63 from the head of "Advances Repayable" to debit of Charges Military - - -	59,500	
Advances to Messrs. Carew & Co., contractors for the supply of rum, adjusted during the year 1862–63 - - -	50,000	
Advances to officers of the Great Trigonometrical Survey, adjusted up to 30th April 1864 - - - - -	26,387	
		10,13,158
Sums due to Government on the 30th of April 1864, as per advance repayable ledger of the year 1863-64 - - - - - - - -		1,18,624

10. In the above memorandum, small items have not been taken into account. It will probably be found, when the advances repayable ledgers for the years 1862–63, and 1863–64, have been posted up and completed, that the debit balance will be reduced by another lakh of rupees at the least, leaving only a few thousand rupees connected with very old advances, which may eventually, with the authority of Government, have to be written off to profit and loss. But the exact sum either of the debit or the credit entries under the head of "Advances Repayable" on the 30th of April 1864, cannot of course be ascertained until the completion of the military books for the year 1863–64, which will doubtless record very few entries under the head of "Advances Repayable," so that the ledger for this head will at once fall into disuse. By the system prescribed in the military accountant's hand book, the head of "Advances Repayable" will not record any new transactions, and the ledger for this head will be discontinued when allthe present entries have been cleared off.

11. The arrangements for discontinuing the head of "Advances Repayable" in the cash accounts current of divisional paymasters have already been productive of good results. All advances made are now brought prominently under the eye of the divisional paymasters, month by month, instead of being charged off in their cash accounts current, and thus lost sight of in their offices, and the consequence has been a much earlier settlement of outstandings. It appears, on referring to the accounts of divisional paymasters, that the items shown in their inefficient balance statements as outstanding on the 30th of April 1862, independently of what appeared charged off up to that date under the head of "Advances Repayable" in their cash accounts current, amounted to *Rs.* 29,14,532. 0. 11. It appears, moreover, that the inefficient balances on the 30th of April 1863, inclusive of all items of advance which were formerly charged off under the head of "Advances Repayable," did not amount to more than *Rs.* 20,29,778. 7. 8., and that there was a further reduction, on the 30th of April 1864, the balance on that date being only *Rs.* 19,05,316. 9. 4½. These figures

figures speak for themselves; they clearly indicate the present system to be superior to the one which existed in former years.

12. The above sum of *Rs.* 19,05,316. 9. 4½. may be a large amount to be outstanding in the inefficient balance statements of divisional paymasters, but an examination of the entries will show that the unadjusted items are chiefly for the pay of the whole of the European artillery, cavalry, and infantry, for one, and, in some cases, for two months, the system being to make advances to regimental paymasters for the issue of daily pay to their men. The settlement, however, is rapid, for the advances of one month generally disappear in the following month, on submission of the necessary pay abstracts; but the inefficient balances of the Pay Department cannot possibly be brought down to a very low figure so long as advances for daily pay must be made.

13. With respect to the deposit ledger, the items exhibited therein must necessarily always show a balance in favour of Government, on account of sums paid in by military officers and others for the adjustment of outstanding acccunts or expected retrenchments. The deposit account on the 30th of April 1861 exhibited a balance in favour of Government of *Rs.* 16,04,673. 9. 0., but this sum has been accumulating for nearly 25 years. The head "Deposits of the Pay Department," was first opened in the year 1839-40, but no very considerable increase was visible in the receipts under this head until the years 1857-58 and 1858-59, when the amount suddenly rose from *Rs.* 1,49,553. 2. 10. to *Rs.* 10,38,085. 15. 10. in the former year, and to *Rs.* 15,10,654. 8. 2. in the year 1858-59.

14. If the items composing the aggregate sum of 16,04,673 rupees consisted, as it might be supposed, of sums due to military officers and others on personal accounts, there might be cause for alarm, but it is apparent, from the records in the Military Accountant's Office, that this large increase has been caused mainly by the mutiny of the Bengal army in the year 1857-58, when the following very considerable sums appeared credited in the deposit accounts of the several divisional paymasters, and in the military chest with the Delhi field force; but these items have all been duly adjusted, and may be deducted from the credits in the deposit account, so that the balance of deposit money in the hands of Government belonging to military officers and others on the 30th of April 1864 may be considered as reduced to 3,00,823 rupees, if the forfeited pay of the mutinied regiments and the old balances be also taken into the account of deposit monies repaid or otherwise adjusted.

	Rs.	*Rs.*
Sums due to military officers and others on the 30th of April 1861, as per deposit ledger of the year 1860-61 - -	- -	16,04,673
Sums deposited in the military chest with the Delhi field force by the prize agents, adjusted during the year 1862-63 - - - - - - - - - -	6,42,578	
Sums qeposited in the military chest with the Delhi field force by civil officers, adjusted during the year 1862-63 -	2,02,465	
Amount of certain audited bills held under the head of "Deposits by the Lucknow Paymaster," connected with advances made to Major Hutchinson, of the Engineers, from the Lucknow civil treasury during the siege of Lucknow, adjusted during the year 1862-63 - - - - -	55,254	
		9,00,297
Sums due to military officers and others on the 30th of April 1864, as per deposit ledger of the year 1863-64, consisting of the under-mentioned items:		
1. Pay of mutinied regiments held in deposit by the Jullunder paymaster, to be adjusted, with the sanction of Government, to profit and loss - -	2,54,000	
2. Old balance previous to the mutiny, accumulating since the year 1842-43 - - - - -	1,49,553	
3. Miscellaneous, being deposits on account of pay, and for expected retrenchments, &c., of which it has been ascertained, since the printing of this, that upwards of one-half has been settled - - -	3,00,823	
		7,04,376
	Rs.	16,04,673

15. As to the pay of the mutinied regiments and the old balances, these amounts must all be written off to profit and loss; and it may be satisfactory to report that the above-mentioned sum of 3,00,823 rupees is made up, to a very large amount, of items which have been adjusted in the years 1862-63 and 1863-64; but the exact sum cannot of course be ascertained until the completion of the military books and deposit ledgers of those years. It appears, from the deposit ledger of the year 1860-61, that 1,37,773 rupees were received in that year on account of pay of officers and men, and that 45,082 rupees were also paid in to meet expected retrenchments. Both items would certainly fall to be adjusted, if not in the following year, 1861-62, certainly before the close of the year 1862-63, so that the balance of deposits on various accounts is barely 1,17,768 rupees, a great portion of which, it is also reasonable to hope, will appear as adjusted on the 30th of April 1864..

16. As to the estate assets of deceased officers and men, all sums appertaining thereto are, for the British army, remitted by rolls to England by regimental paymasters and officers commanding batteries of artillery. The estate assets of the Indian army are included in the monthly statement which the Presidency paymaster prepares of moneys belonging to deceased officers and men transferred to his custody from time to time through the Secretary to the Government of India in the Military Department, to whom a copy of the statement is regularly furnished by the Presidency paymaster for transmission to England, in view to the payment of the moneys to the legal representatives of the estates. As a rule, the estate assets of deceased officers do not come into the deposits accounts of divisional paymasters.

17. The deposit ledgers have been duly written up to the close of the year 1863-64, from the credits which have appeared in the cash accounts current of the several divisional paymasters, but the deposit ledgers, since the year 1850-51 have not been balanced, for what reason it is quite impossible, after the lapse of so many years, to say. Enquiry has been made, but no information on this point has been elicited. The deposit ledgers for the years 1851-52, 1852-53, and 1853-54, have been missing for several years past, and were never made over to the present office of the Military Accountant for Bengal, only organized in February 1861, by the transfer to it of the military accounts of the Government of India, from the supervision of the Accountant General to the Government of India in the Civil Department.

18. The loss of the deposit ledgers, as above, may account for the non-balancing of the ledgers for the subsequent years, but the omission is of little consequence, and does not interfere in any way with the general accounts of the Military Department, or the military books, upon which the sums shown as deposits received, or deposits repaid, are brought to credit or debit, as the case may be, under the head of "Advances Repayable" in the Military Department, through the accounts of the divisional paymasters, and not by means of the deposit ledgers. Moreover, if any refund of a deposit should be called for at any time, a reference would doubtless, in the first instance, be made by the party concerned to the divisional paymaster, into whose office the money had been paid, and as the divisional paymasters all keep up separate ledgers of personal accounts, of sums received in deposit, or repaid to parties in much the same form as the deposit ledgers kept up in the Military Account Department, it would cause no inconvenience to the public service if the military accountant's deposit ledger was dispensed with altogether, when the transactions connected with the deposits received or repaid under the old system, have been disposed of.

19. When the military books for the year 1863-64 have been closed, and the advances repayable ledger for that year duly posted up, the state of the deposit account, which appears so startling at first sight, on reference to the accounts of the year 1860-61, will be better known and understood, and a report can then be made to Government in respect to all unclaimed deposits outstanding for any length of time, in view to the same being at once carried to the credit of Government.

20. As to the cadet advance ledger, the sums due to Government on the 30th of April 1861, under this head, amounted to *Rs.* 15,026. 12. 7., but as this was the

the debit balance of the year 1860-61, and as no advances are now made to gentlemen cadets, it will be found that nearly the full sum has been adjusted in the subsequent years 1861-62, 1862-63, and 1863-64.

(signed) *G. M. Hill,*
Lieutenant Colonel,
27 September 1864. Military Accountant.

(No. 82.)

ADJUSTMENT BETWEEN THE CIVIL AND THE MILITARY DEPARTMENT.

THERE are two classes of transactions embraced in the adjustment between the Civil and the Military Department; there are payments and recoveries made, and there are receipts by the former, on account of the latter, and there are payments and recoveries made, and there are receipts by the latter, on account of the former.

2. The payments and recoveries made, and the receipts in the Civil Departments of the several local governments on account of the military, may either be the sums which are taken up from the civil treasuries by military disbursing officers, in payment of military charges, and the remittances to civil treasuries by military disbursing officers of the sale proceeds of stores, of security deposits, and such like, all which would appear credited to, or charged against, the civil governments, in the accounts of military disbursing officers; or they may be the sums which are paid by civil treasury officers as compensation to owners for lands taken up for military purposes, or for crops destroyed by the movement of troops and such like, all which would appear debited to Military Department in the civil accounts. They may also be the moneys which are sometimes paid direct into the civil treasuries by commanding officers and others on account of sale proceeds of ordnance stores, barrack furniture, and such like, all which would be credited to Military Department direct in the civil accounts.

3. As to the payments and recoveries made, and the receipts in the Military Department, on account of the civil, these are chiefly the supplies of the commissariat for Durbar purposes, the sums disbursed by the pension paymasters on account of the pensions of local and contingent corps, the recoveries made by the divisional paymasters of advances received by military officers and others from the civil treasuries, on brigade or station orders, and the receipts from income tax, commission fees, and such like, all which would be credited to, or charged against the civil governments concerned in the accounts of the Military Department.

4. Now, in respect to the two classes of transactions as above, there are monthly statements rendered by the local civil accountants to the military accountant for all payments or recoveries made, and for the receipts in the Civil Departments on account of the military; and there are monthly statements rendered by the military accountant to the local civil accountants for all payments or recoveries made, and for receipts in the Military Department on account of the civil.

5. In the military books there is a separate head for each local civil government, where the sums shown in the monthly statements, whether rendered to, or rendered by, the military accountant, are at once passed to credit or debit, as the case may be, of the local government concerned, care being taken to see that the payments made in the Civil Departments on account of the military are supported by adequate vouchers, and that only the amounts of such cheques and transfer receipts drawn by military disbursing officers on the civil treasuries as appear discharged in the civil statements are passed to the credit of the local civil governments.

6. Thus, in so far as the Military Department is concerned, no particular action seems to be necessary on account of the payments, if any, which may have been made in any year in the Civil Departments on account of the military, but not admitted (because not known in time), on the military books of the same year; and as to the civil books, it is not known if there are any items in connection with the expenditure in any year of the Military Department on account of the civil, which has not been admitted by the local civil accountants on the civil books of the same year.

7. Of course, the sums credited to or charged against the Military Department in the civil books of any year cannot possibly correspond in amount, and similarly the sums credited to, or charged against the civil governments on the military books will also differ, and there may be balances created in this way in the civil and in the military books. If the full sums of the credits to Military Department on the civil books do not correspond with the debits to the Civil Departments on the military books, or if the full sums of the debits to Military Department in the civil books do not correspond with the credits to the Civil Departments on the military books, it will very likely be found that the vouchers for the sums disbursed in the Civil Departments on account of the military were not received in time for audit and adjustment in the Military Department in the same year in which the debits to Military Department appeared in the civil books, or that the vouchers for the sums disbursed in the Military Department on account of the civil were not audited and adjusted in the Civil Departments in the same year in which the debits to those departments appeared on the military books.

8. At any rate, the system now is to close the head now allotted to each local civil government on the military books by general books, that is, to transfer the balances under such heads on the military books to debit or credit, as the case may be, of the head "General Books," and the Accountant General to the Government of India in the Civil Department, to whom the military books of the year 1861–62 have been forwarded, should be able to say if any and what differences exist between the credits to or debits against the Military Department in the civil books, and the credits to or debits appearing in the military books against the several civil governments.

9. The Accountant General to the Government of India in the Civil Department receives, it is believed, annual balanced accounts current from the local civil accountants, which show, among other items, the credits to, or debits against, the Military Department on the civil books on account of the transactions of the civil treasury officers referred to in paragraph 2. It is believed, too, that in the accounts of the local civil accountants, the Military Department is credited or charged, as the case may be, with the amounts of the transactions of the military disbursing officers referred to in paragraph 3, so that the Accountant General to the Government of India in the Civil Department alone has, under existing arrangements, the means of ascertaining, and, if necessary, reconciling the differences, if any, between the debits and credits in the military and the civil books.

10. So long as the military books are amalgamated with the civil books of the Government of India, and so long as the balances of certain heads of account on the military books are transferred to general books, the arrangement seems specially to point out the Accountant General to the Government of India in the Civil Department as the officer responsible for the settlement (if necessary, with the assistance of the military and local civil accountants) of all differences of the nature referred to in paragraph 7. When the military books of any year are once closed, such differences are really thereafter the differences in the civil books, the balances transferred from the military books of any one year not being incorporated again with the transactions shown in the military books of the subsequent year. The heads appertaining to the several local civil governments on the military books are opened each year without any balances of the previous year.

11. The Accountant General to the Government of India in the Civil Department should be able to report the date to which an adjustment between the military and the civil books in Bengal has been made. The adjusting head on the military books for such items, in short, for all transactions with the local civil governments, is Government of Bengal, or Government of the North West Provinces, &c., as the case may be, the transactions connected with cheques and transfer receipts appearing in separate sections under the heads "Cheques Payable," and "Bills Payable," of the Government of Bengal, or the Government of the North West Provinces, &c., as the case may be.

G. M. Hill, Lieutenant Colonel,
28 September 1864. Military Accountant.

(No. 83.)

MEMORANDUM.

	Rs.	a.	p.	Rs.	a.	p.
Closing balance of the advances repayable ledger of the year 1860–61	-	-	-	11,31,782	-	1½
Deduct adjusted up to date:						
Survey advances	85,898	15	3			
Credit advances	11,553	8	1			
Advanced to Colonel Robbins	7,24,201	12	10			
Messrs. Carew & Co.	90,000	–	–			
Major M'Sherry	16,094	7	1			
Owner of "Sarah Sands"	59,500	–	–			
Mr. Wilson	39,645	10	–			
Clothing and table money advances	43,890	7	2¼			
				10,70,784	12	5¼
Difference Unadjusted:						
Survey advances	1,813	5	1			
Credit advances	3,473	3	11			
Other items	55,710	10	7			
				60,997	3	7

(No. 80.)

From Lieutenant Colonel *F. D. Atkinson*, Controller of Military Accounts, to the Accountant General, Military Department; (No. 4649, dated Calcutta, the 12th November 1864).

IN forwarding to you, for eventual submission to Government, the accompanying copy of a letter from the military accountant, to my address, No. 513 of the 19th ultimo, with the printed enclosures referred to, I have the honour to state that the accounts on which the Commissioners of Indian Accounts have commented in paras. 200 to 205 of their report, dated 30th August, refer to a period before Lieutenant Colonel Hill took charge of the office, the duties of which, since he joined, he has performed in a very zealous and conscientious manner.

2. It is to be regretted that Lieutenant Colonel Hill's explanation regarding the accounts of the advances repayable, deposits, and inefficient balance, could not have been given to Mr. Whiffin, at any of his visits to the military accountant's office, or to the Commissioners at their final visit, when enquiry regarding these statements was being made, and when the replies to the questions connected with them were not very conclusive.

3. That the accounts as prepared are not intelligible is the fault of the system, and not of the head of the office. It is quite clear that under that system sums have been included in the deposit accounts which are mere paper entries. For instance, the pay of the mutinied regiments, the cash for which could never have been disbursed by any treasury or pay office, and which should never have been charged as a payment for the year 1857; for it is only by the full amount of the pay abstracts having been charged, the total amount of which was never disbursed, that the unpaid sum could have been entered as a deposit; and between 1857 and the date of the account there was ample time to adjust the item by applying for permission to write off the amount.

4. The settlement of the advances repayable account is mainly dependent on the admission by the audit, now examiner's office, of the charges against the several advances. The chief item in the account is against Lieutenant Colonel Robbins, amounting to 7,24,201 rupees. I find that Colonel Robbins' bills were passed in full on the 6th October 1860, leaving a balance of 22,696 rupees unadjusted. This latter sum was finally passed by Government on the 6th August 1862. The latter amount only therefore should have appeared in the advances repayable account of 1860–61.

The advance to Messrs. Carew & Co. to re-establish the distillery at Shahjehanpore, amounting to 1,20,000 rupees, was to be recovered by instalments of 10,000 rupees from their bills. The last recovery, I find, was made in July 1863.

The several accounts referred to, prepared from the military books of 1860-61, purported to show the state of things in that year. These were and still are at the present time the last accounts prepared, and the present state of the advances repayable and deposits can only be gleaned by going through the several statements and returns from which the military books of the year subsequent to 1861-62, the military books of which year are now completed, have to be prepared.

(No. 79.)

EXTRACT Fort William Military Proceedings for April 1865.

MEMORANDUM, No. 1650 B.

No. 4649, dated 12th November 1864.

THE undersigned begs to submit the accompanying letter, as per margin, from the Controller of Military Accounts, forwarding a communication from Lieutenant Colonel G. M. Hill, the military accountant, containing explanations and observations regarding the opinions expressed, and statements made in the Report of the Commissioners of Inquiry into Indian Accounts, and praying that Government will exonerate him from the charge of laxity so publicly brought against him, which he considers calculated to prove prejudicial to his interests and character as an official of Government.

2. The undersigned has reported on these charges in Memorandum No. 1457 B, of the 20th instant, and will now confine himself to the expression of his opinio n that the grave charges embodied in the Commissioners' Report, which imply inefficiency, ignorance, and neglect, are unmerited, and to recording his sense of Lieutenant Colonel Hill's zeal, great assiduity, and earnest attention to his duties, to the efficient performance of which he brings the advantages of practical training and long experience in the Account Department.

3. The military accountant is the only real officer of account, in its strict sense, in the Military Account Department, all others being superintending, auditing, compiling, or disbursing officers. But he has heretofore been in a great measure tied down to a system which existed when the military accounts were prepared in the Civil Account Department; and after their transfer, as they had finally to be incorporated in the civil or general accounts with which they had consequently to correspond, no change in principle was permissible.

4. Lieutenant Colonel Hill received the accounts from the Civil Department in 1861, generally and considerably in arrears, and whilst he had subsequently to struggle against that great drawback, the current work of his office was heavy, and he had to introduce and carry out many changes.

5. The Handbook, or Guide for Military Disbursing Officers, which he prepared in 1862, is in itself a disproof of the charge of laxity.

6. Considering the difficulties Lieutenant Colonel Hill has had to contend with, the undersigned is of opinion that it is creditable to that officer to have conducted the duties of his responsible office as he has done.

7. The Controller observes that "it is to be regretted that Lieutenant Colonel Hill's explanation regarding the accounts of the advances repayable, deposits, and inefficient balance, could not have been given to Mr. Whiffin at any of his visits to the military accountant's office, or to the Commissioners, at their final visit, when enquiry regarding these statements was being made, and when the replies to the question connected with them were not very conclusive."

8. The undersigned cannot concur in this view. He believes that on the only two occasions on which Colonel Hill saw either of the Commissioners, he was not aware of the particular object of their enquiries, or the precise nature of the information required; and it is evident that the Commissioners to some extent misunderstood such explanation as he did offer.

9. The undersigned would especially desire to bring to notice that the officers of the Military Account Department generally were unfortunately and peculiarly placed as regards the Commissioners' Report. They were aware that an enquiry was to take place, although no official intimation on the subject was ever made; but

but of the nature of that enquiry, or the mode in which the report was to be prepared and submitted, they were generally ignorant. Every facility was given to the Commissioners to make enquiries or obtain information, but the undersigned believes that, like himself, the officers of the department generally imagined that the Commissioners were merely desirous and endeavouring to make themselves personally acquainted with the system and the details of business as carried on preparatory to the receipt of regular orders for an enquiry, to an official conference with the principal officers of the department, and to the submission of a report based on information officially obtained, and in communication with the responsible head of the department.

10. The undersigned never imagined that agents would be employed to enquire into and report upon the working and system of the Military Account Department without being placed officially in communication with himself, or without any intimation to the Military Department; and he was greatly surprised when he heard that report had been so prepared and submitted, and more so when he read that report, and found so many inaccuracies of statement and deduction; but he was most deeply pained as well as surprised, when he heard that this report, so damaging to the character of the Military Account Department and its officers, was published in the "Gazette of India," without an opportunity of explanation or refutation being afforded to any of the officers so deeply concerned.

11. As regards Lieutenant Colonel Hill, the result has been that publicity has been given to opinions of dissatisfaction and to much implied censure, which the undersigned has felt it his duty to record that he considers unmerited.

(signed) *A. Broome*, Colonel,
Accountant General, Military Department.

Military Department, Account Branch,
28 January 1865.

(No. 84.)

MINUTE by Sir *C. Trevelyan.*

I MUCH regret that Lieutenant Colonel Hill, whose merits as a public officer are generally acknowledged, has suffered any annoyance, but I cannot admit that the Commissioners of Inquiry deserve the reflections which have been cast upon them.

It was well known that the Commissioners were making inquiries with a view to report upon the public accounts, and that while Mr. Foster was giving his particular attention to the civil accounts, Mr. Whiffin, who had special qualifications for this purpose, had taken up the subject of the military accounts. The mode in which they conducted their investigation was by applying to the heads of the different offices, and they received their information either from them or from subordinate officers to whom they were referred by the heads of offices.

It is evident, from paragraph 203 of the report, and the second paragraph of the letter from the Controller of Military Accounts, dated the 12th of November last, that the points upon which Colonel Hill is alleged to have been misrepresented, formed the subject of personal inquiry from that officer, and that the information received at the time did not remove the objections which were entertained. The Commissioners accordingly reported upon the state of the accounts as they had been presented to them.

Since that, Colonel Hill has furnished further explanations. These may be accepted as satisfactory as regards Colonel Hill, but they do not inculpate the Commissioners, who reported correctly according to the information before them. A great deal of Colonel Hill's statement turns upon the accounts of subsequent years, which had not then been furnished. The latest account which had been completed when the Commissioners made their inquiry having been that for 1860–61.

I have confined myself to these general observations, for Mr. Whiffin alone can speak with a full knowledge of the subject, and it would be unfair to him to judge him in his absence without his having an opportunity of putting the matter

in its true light. It was unfortunate that he had to return to England immediately after the report was made. This was rendered necessary by the urgent call for his services in his own office.

In ordering the publication of the report, the Government by no means accepted all its statements as final. Certain improvements were ordered as being immediately practicable, while on other points suggestions and explanations were called for; this is in accordance with the usual practice on such occasions. If no publication of such reports took place until every person concerned had said all he had to say upon them, tne public business would be indefinitely obstructed.

(signed) *C. E. Trevelyan.*

4 February 1865.

(No. 85.)

MINUTE by Major General Sir *R. Napier*, K. C. B.

A PERUSAL of the 12th section of the Report of the Commissioners on the system of Audit and Account in the Military Department, and of the explanations of Lieutenant Colonel Hill, Military Accountant, Colonel Atkinson, Controller, and Colonel Broome, Accountant General, will, I think, clearly show that the Commissioners, on a hasty and superficial view of the accounts, and from failing to take the obviously necessary steps for communicating with the heads of offices, have fallen into very egregious errors, and have passed a most unjust and improper censure on the military accountant.

So far from deserving the censure passed on him, Lieutenant Colonel Hill joined his office when it was greatly in arrears, and by very assiduous labour has made them disappear, with the exception of a very small balance.

The charge made against Lieutenant Colonel Hill, that he was trying to obtain control over work not belonging to him, whilst he was overlooking his own proper duties, is so clearly refuted by the instructions of Government, which Lieutenant Colonel Hill quotes, and could so easily have been explained, had any explanation been sought, that it is utterly inexcusable.

It might, and no doubt will, be urged that reforms are not made by soft representations, nor errors of long standing corrected except by plain speaking; but admitting this, when the implicit confidence of Government is placed on such a commission as that which has been imported from England for the improvement of the Indian accounts, the members of the Commission are especially bound to use every means in their power to obtain correct information, and to avoid acting on hasty impressions.

Had the Commission conducted the inquiry into the military accounts in the same liberal manner that was observed with the public works accounts, by inviting all the heads of departments to co-operate with them in promoting the necessary reforms, the service required by Government would have been much better performed.

I venture to submit that it is very much to be regretted that, by the publication of the report, the very caustic censure on Lieutenant Colonel Hill has been published throughout the whole of India, and I think the Government is bound to make the reparation due to that officer as public as the censure.

The Government cannot expect to be well served, if its experienced and faithful servants are treated with so little consideration.

(signed) *R Napier.*

7 March 1865.

(No. 86.)

OFFICE MEMORANDUM from Colonel *H. W. Norman*, C. B., Secretary to the Government of India, Military Department, to the Accountant General, Military Department. (No. 271, dated Fort William, 7 April 1865.)

IN returning the papers received with his Memorandum, No. 1650 B, of the 28th January 1865, regarding the statements made in the Report of the Commissioners of Inquiry into Indian Accounts, with respect to the Military Accountant and his office, the secretary in the Military Department is desired to request

request that Lieutenant Colonel Hill may be informed that the explanation he has afforded in the matter is considered entirely satisfactory, and that in the opinion of the Government of India he has performed the duties of his office in a perfectly efficient manner.

2. At the same time it should be intimated to Lieutenant Colonel Hill that it is not deemed expedient to issue any general order to this effect, Government never having adopted as its own sentiments the opinions of the Commissioners as contained in their report published in the "Gazette of India" of the 13th October 1864.

(No. 271 A.)

COPY of the above forwarded to the Financial Department, for information.

COPY MILITARY LETTER from the Government of India, dated 8 April 1865 (No. 176).

THE accompanying correspondence relates to the statements made by the Commissioners of Inquiry into Indian Accounts in their report with respect to the military accountant and his office, and to the explanation afforded by Lieutenant Colonel Hill, which is deemed entirely satisfactory.

Proceedings for April 1865, Nos. 79 to 86.

EXTRACT FINANCIAL LETTER to the Government of India, dated 17 August 1865 (No. 190).

Military Letter, dated 8 April 1865 (No. 176).

11. I AM glad to observe that the explanations of the military accountant, Lieutenant Colonel Hill, in regard to the censure passed upon him in the report of the Commissioners of Inquiry into Indian Accounts, were considered by you to be entirely satisfactory.

(signed) *Russell.*

EAST INDIA (MILITARY FINANCE, &c.).

FURTHER RETURN to an Address of the Honourable The House of Commons, dated 3 July 1865;—*for,*

"COPIES of GENERAL ORDERS by the Governor General of *India* in Council in the Military Department, No. 684, of the 29th day of June 1860, and 710, of the 6th day of July 1860:"

"Of FINANCIAL RESOLUTION of Government of *India*, No. 119, of the 16th day of November 1860:"

"Of the GENERAL ORDER of the Government of *India*, Military Department, No. 171, dated the 4th day of March 1861:"

"Of the REPORT of the Military Finance Department, No. 974 A, dated the 8th day of October 1861, on the Military Budget Estimates, and Orders of the Government of *India* thereon, dated the 14th day of October 1861:"

"Of the PROCEEDINGS of the Government of *India* in the Financial Department, dated the 20th day of December 1861:"

"Of the REPORT of the Military Finance Department on the Military Budget Estimates for all *India*, for the year 1862–3, No. 8335, dated the 22d day of April 1862; and the Orders of the Government of *India* passed thereon:"

"Of the MEMORANDUM submitted to the Government of *India* by the Accountant General, Military Department, No. 849 B, C, dated the 31st day of August 1864:"

"Of the MINUTE by His Excellency Earl *Canning*, the Viceroy and Governor General of *India*, dated the 11th day of March 1862, relative to the labours of the Military Finance Department:"

"Of the MINUTE by the Honourable Sir *Bartle Frere*, K.C.B., Member of the Supreme Council of *India*, on the same subjcet, dated the 11th day of March 1862:"

"Of the MINUTE by Major General the Honourable Sir *R. Napier*, K.C.B., dated the 9th day of April 1862, on the same subject:

"Of the MINUTE by the Honourable *S. Laing*, Financial Member of the Supreme Council of *India*, dated the 7th day of April 1862;"

"Of the MINUTE by the Honourable *Cecil Beadow*, Member of the Supreme Council of *India*, dated the 7th day of April 1862;"

"Of the MINUTE by His Excellency the Earl of *Elgin*, Viceroy and Governor General of *India*, dated the 10th day of April 1862:"

"Of the FINANCIAL DESPATCH of the Right Honourable the Secretary of State for *India*, to the Government of *India*, No. 99, dated the 9th day of July 1862, and Secretary of State's Letter, dated the 18th day of July 1864, communicating the above:"

"Of the REPORT of the Military Finance Department on the Military Budget Estimates of all *India*, for the year 1863–64, No. 2947 B, dated the 30th day of April 1863, and the Orders of the Government of *India* passed thereon:"

"Of the REPORT of the Military Finance Department on the Regular Military Estimate of 1863–64, No. 1704 C, dated the 20th day of February 1864:"

"Of the MILITARY BUDGET ESTIMATES of all *India* for the year 1864–65, with REPORT of the Military Finance Department, and the ORDERS of the Government of *India* thereon:"

"Of the DESPATCH from the Secretary of State for *India* to the Government of *India*, directing the abolition of the Military Finance Department:"

"Of the MINUTE by Sir *Charles Trevelyan*, K.C.B., Financial Member of the Council of *India*, on the abolition of the appointment of Chief of the Military Finance Department, together with a Resolution of the Government of *India* thereon, and their Proceedings, transmitting these Documents to the Secretary of State for *India:*"

"Of the ORDERS, as passed in the Financial Department of the Government of *India*, in March 1864, abolishing the Military Finance Department of *India*; and Copy of the above Order (No. 197) as abridged and published in the Official Gazette:"

"Of the GENERAL ORDER by the Governor General in Council, issued from the Military Department, consequent on the above Order of the Financial Department, together with the Rules and Regulations, dated the 1st day of April 1864:"

"Of the REPORT of the Commissioners of Enquiry into Indian Accounts, dated the 30th day of August 1864, and the Orders of the Government of *India* passed thereon:"

"Of the APPEAL of Lieutenant Colonel *Hill*, Military Accountant, *Bengal*, to the Government of *India*:"

"Of the MEMORANDUM submitted to the Government of *India* by the Accountant General, Military Department, dated the 20th day of December 1864:" (28th January 1865?)

"Of the PROCEEDINGS of the Government of *India*, in the Military Department, recording their views both in reference to Lieutenant Colonel *Hill's* Appeal and on the Memorandum of the Accountant General; and Copies of any Communications on the subject, between the Secretary of State and the Government of *India:*"

"Of the MILITARY BUDGET ESTIMATE of all *India* for 1865–66, with the REPORT of the Accountant General, Military Department, and Orders of the Government of *India* thereon:"

"And, of the ANNUAL STATEMENT of RECEIPTS and DISBURSEMENTS in the MILITARY DEPARTMENT of the Three Presidencies of *Bengal*, *Madras*, and *Bombay*, for the official years 1860–61, 1861–62, 1862–63, 1863–64, technically termed the 'Actuals' of the Year."

India Office,
3 May 1866.

T. L. SECCOMBE,
Financial Secretary.

(*Colonel Sykes.*)

Ordered, by The House of Commons, *to be Printed,*
8 *May* 1866.

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PAPERS RELATING TO MILITARY FINANCE, &c. (EAST INDIA).

PROCEEDINGS of the Government of India in the Financial Department, dated 20th December 1861.

(No. 186.)

From the Military Finance Department to the Secretary to the Government of India, Financial Department (No. 753 A) dated Calcutta, 7th September 1861.

I HAVE the honour to acknowledge the receipt of extract proceedings of the Government of India, in the Financial Department, No. 8106, dated 29th June 1861, with documents connected therewith, as per margin, approving of the recommendation of the Military Finance Department for a local audit of the accounts of the Hydrabad and Nagpore forces.

Resolution, Financial Department, dated 22d April 1861.
Extract Proceedings, Military Department, No. 1, dated 1st June 1861

2. The plan proposed by this department to effect the object in view was to abolish the appointment of Military Secretary to the Resident at Hydrabad, and from the saving thus effected to provide the money necessary for the payment of an officer as controller. A local examiner was also to be provided, thus requiring an additional officer; but the paymasterships at Secunderabad and Nagpore were to be reduced in importance and cost.

3. The Auditor General of India, however, does not fully concur in the proposed plan. That officer, in paragraph 3 of his report on this subject, as per margin, remarks, that it would be contrary to sound principle to permit the duties of check and adjustment to be carried on by a single officer, especially in a distant province like Hydrabad, and that the work would be insufficient to give full employment to two officers. This objection would appear to some extent to be made under a misapprehension of the scope of the recommendation of this department, as the controller of military finance at Hydrabad would not be exclusively the officer to perform the duties of check and adjustment over the accounts, nor was he intended to be the officer merely to transmit the accounts to the offices of accounts at the respective presidencies; but his duties were to consist in inquiring into the sources of expenditure, and in ascertaining that the accounts are rendered to the examiner, and thereby ensuring promptitude and regularity in the audit of the expenditure, and in the punctual transmission of the audited accounts. These accounts, comprising an expenditure to the extent of 100 lacs of rupees per annum for the regular and irregular forces in Hydrabad and Nagpore, would, if subjected to systematic and close inspection, doubtless afford sufficient employment for one examiner and controller; and it was specially with the view of guarding against local influence, that the responsibility was extended to two officers, instead of being confined to one. The extent of duty of the controller would also necessarily be augmented by his having to discharge the duties of a Deputy Auditor General for the accounts of the Civil Department, as stated in the resolution of Government approving of the plan.

No. 454, dated 19th July 1861.

4. I still consider the original arrangements proposed by this department to be well adapted to the circumstances of the case; but as this is such a proposal that, unless the general and full concurrence of all officers concerned can be obtained, it is not desirable to carry it into effect, and looking into the difficulties

and objections raised with respect to the change, I am of opinion that it would probably be better to let all the military accounts of Nagpore and Hydrabad, including those of the regular as well as the irregular forces, be audited by the Madras pay examiners, under the orders of the controller of military finance at Madras, forwarding to Calcutta from Madras the audited accounts connected with the Hydrabad Contingent and irregular forces, for final adjustment in any office which may be decided by the Government of India.

5. In order to simplify the mode of estimating for these forces, as also to bring their expenditure more legitimately within cognizance of the controller of military finance at Madras, I would suggest that the two regiments of the Nagpore force be at once merged in the Madras army, and their cost estimated for and paid out of the funds of the military estimate of that presidency. I have no hesitation in stating that there can be no possible difficulty in determining the position which the commissioner at Nagpore would hold in respect to the employment of the two regiments. This could be settled in an hour's conference between the commissioner and the brigadier.

6. Should this modified proposition meet with the approval of Government, I would recommend that the necessary instructions to this effect be at once issued to all the officers concerned.

(No. 187.)

From the Military Finance Department to the Secretary to the Government of India, Financial Department (No. 797 A); dated Calcutta, 14th September 1861.

I HAVE the honour to acknowledge the receipt of Resolution, No. 10,887, dated 5th September 1861, and to submit to Government that I have, in my letter, No. 753 A, dated 7th September 1861, laid before Government the views I entertain on the subject of auditing the accounts of the Hydrabad Contingent; and I have only to add that there is nothing novel in the proposal now submitted by Mr. Temple and Colonel Davidson, the mode of examining the Hydrabad accounts, as now proposed, being exactly the same in character as that which Colonel Davidson formerly suggested, when he stated that his military secretary was so little employed that he could devote his time to the audit, and therefore proposed to constitute his military secretary the auditor, in order to retain the audit of his own expenditure under his control. The only difference is, that he ceases to urge the employment of the military secretary, but proposes the appointment of a separate officer as examiner, at an expense of 15,000 rupees a year.

2. The various objections urged in this joint report, about confiding the duty to an independent examiner, whether at Bombay or Madras, are the same as Colonel Davidson before urged, and have already been decided by Government as having no real foundation. I submit to Government that, if the examiner understands his duties, and can read an order, he is able to decide whether the expenditure is conformable to the order; and if the Resident has authority from the Government of India to issue orders incurring expenditure, it is the duty of the examiner to respect those orders, and to see that the officer who disburses money or stores acts in accordance with the orders.

3. The report now under reference contains so many mistaken views about auditing expenditure, that it would occupy the time of Government unnecessarily by my reporting on or explaining the misconceptions.

4. I promise Government that if the arrangements suggested in my letter, No. 753 A, dated 7th September 1861, are carried out, there will be no difficulty after the first few months in having all points on which differences may arise rightly settled; but I venture to hope that if Government approve of the views, they will see fit to inform the Resident at Hydrabad that the arrangement is a settled affair, and that every officer of Government must do his best to ensure its efficient working, and with such a distinct intimation of the intentions of Government I see no reason for expecting difficulty.

5. I beg to return the report in original, as received.

(No. 188.)

From the Officiating Auditor General of India to the Secretary to the Government of India, in the Financial Department (No. 801); dated Fort William, 16 September 1861.

I HAVE the honour to acknowledge the receipt of Extract of Proceedings, No. 10,886, dated 5th instant, with annexures, on the subject of the Hydrabad and Nagpore accounts, and to submit the following remarks:

2. The arrangement recommended by Mr. Temple and the resident at Hydrabad, in their memorandum dated the 10th ultimo, appears to be very similar to that proposed by Mr. Drummond in his report of the 20th July last, No. 454, viz., that an examiner should be appointed at Hydrabad, by whom the expenditure, both civil and military, connected with the Hydrabad Assigned Districts should be audited, the audits being revised by the deputy auditor and accountant general at Madras, to whom the accounts should be submitted for adjustment.

3. The accounts of the Hydrabad Assigned Districts resolve themselves into a debt account of the Government of India. They have hitherto, both civil and military, been rendered to the civil branch of the Office of Accounts, and the only point where they touched the Military Department was in the audit of the charges of the contingent by the Military Auditor General in Bengal, which audit was communicated to the Accountant General to the Government of India for the adjustment of the military disbursements. It is desirable, for many reasons, that this mode of adjustment should be continued, and that the whole of the accounts connected with the Hydrabad Assigned Districts should be kept together, and the financial results worked out as formerly in the same office. It is not desirable, in my opinion, that they should be divided between the civil and military accountants at Madras, and no sufficient reason appears to exist to support the suggestion of the Military Finance Department (in paragraph 5 of report, dated 7th instant, No. 753a), that the military accounts should be sent to Calcutta for adjustment, while the civil portion is adjusted at Madras. The military charges of the Hydrabad Assigned Districts, as connected with a debt account of a definite and local character, are dissimilar to any other military charges in India, and may be exceptionally treated in adjustment; while, at the same time, the military audit is essential, and should a special auditor at Hydrabad not be appointed, might be more conveniently carried out by the Military Audit Department at Madras than in Bengal.

4. The disbursements of the subsidiary force, the troops composing which belong to the Madras Army, properly fall within the cognisance of the military audit and account of the Madras Presidency. The Military Finance Department have recommended that the Nagpore regiments should become a part of the Madras Army, and if this is sanctioned the audit and adjustment of the Nagpore military disbursements will come under the same supervision.

5. In addition to the disbursements of the assigned districts, civil and military, it is proposed to submit to the examiner at Hydrabad the audit of the expenditure entered in the political resident's accounts. The subsequent revision of these accounts by the deputy auditor and accountant general at Madras may remove any doubt as to the propriety of this course; but should an objection be raised on principle, there can be no difficulty in continuing the audit of the political residency disbursements by the Civil Paymaster at Madras.

6. The audit of the Nagpore Civil Accounts should continue as at present at Bombay, where the accounts are adjusted; and I would remark that it is extremely undesirable that the audit should, in any case where it can be avoided, be separated from the adjustment, as in the case of the West Berar district, the audit being at Bombay and the adjustment at Madras. My predecessor proposed, as a matter of convenience to the district officers, that this arrangement should continue, but it has been found objectionable and inconvenient in practice, and I would recommend that it should cease on the appointment of a special examiner at Hydrabad if such be sanctioned, and that the whole of the accounts of the assigned districts should be audited by that officer.

(No. 189.)

No. 129.—Accountant General's Office, Fort William, 4 October 1861.

Copy of the following correspondence, forwarded for the information of the Financial Department, with reference to Officiating Auditor General's Report, No. 873, dated 27th ultimo.

From Lieutenant Colonel *C. Davidson*, C.B., Resident at Hydrabad, to the Accountant General to the Government of India (No. 744); dated 16 September 1861.

Military Department. No. 841, dated 19th Sept. 1861.

I beg to forward a copy of a letter received from the Controller of Military Finance at Madras, intimating his having instructed the examiner of accounts to return all the pay accounts unadjusted since May last to Hydrabad.

This measure seems rather premature; but, in the absence of any orders on the subject, I beg to refer to you for some early and definite instructions in what Audit Department the pay abstract, &c., of the Hydrabad Contingent will be made for the future.

The Examiner of Accounts at Calcutta has now so long had the auditing of the pay of the Hydrabad Contingent, that it would be a matter of great convenience to the public service in continuing the audit in that department, the rules by which he is guided are understood by the officers of the Hydrabad Contingent, and the innumerable references to Government avoided, and their py passed without delay.

The recent changes that have been made in the auditing of the Hydrabad Contingent accounts will throw their adjustment greatly in arrears.

From Lieutenant Colonel *J. McGoun*, Military Auditor General and Controller of Military Finance, Madras, to the British Resident, Hydrabad (No. 841); dated 10 September 1861.

I have ascertained that the transmission of the Hydrabad Contingent accounts to the Audit Office in this Presidency originated in a misunderstanding on the part of the military accountant of certain instructions which he received from the Accountant General during my absence in Culcutta, and as these instructions might have led to the conclusion that it was the intention that the audit should eventually take place here, I addressed the authorities on the subject, but not having received any definite reply, and as great inconvenience must accrue to the public service from their remaining any longer unaudited, I have this day directed the examiner to return them to your military secretary.

I believe it is in contemplation to appoint a controller at Hydrabad, but I have received no instructions or orders on the subject, nor have I any official or private knowledge of the matter beyond the allusion to it in one of the letters of the Military Finance Department to the Government of India.

From *R. P. Harrison*, Esq., Officiating Accountant General to the Government of India, to the Resident at Hydrabad (No. 127); dated 4 October 1861.

In reply to your letter, No. 744, dated 16th ultimo, I have the honour to state that the question connected with the audit and adjustment, from May 1861, of the accounts of the Hydrabad Contingent, is now under the consideration of Government, and that until final orders are passed there is apparently no alternative but to return those accounts at Hydrabad.

A copy of your letter, however, and of my reply have been forwarded for the information of the Government and the Chief of the Military Finance Department.

(No. 190.)

From the Military Finance Department, to the Secretary to the Government of India, Financial Department (No. 1140A); dated 30 October 1861.

WITH reference to the communications from this department, dated respectively 7th and 14th September 1861, Nos. 753*a*, and 797*a*, upon the subject of the transfer of the audit and adjustment of the Hydrabad and Nagpore accounts from Calcutta to Hydrabad, I have the honour to request that I may be informed whether the decision come to by Government on the subject has been communicated to the authorities at Madras and Hydrabad. I am informed in a letter, No. 12, of 27th ultimo, from the Paymaster Hydrabad Contingent, that the Madras authorities, to whom the accounts have been forwarded, are not prepared to receive them.

I shall be glad to receive a copy of the instructions sent to Madras and Hydrabad.

(No. 191.)

From the Military Finance Department, to the Secretary to the Government of India, Financial Department (No. 4009A); dated 27 November 186 .

HAVING been furnished with a copy of the report of the Officiating Auditor General of India, on the subject of the audit and adjustment of the accounts of the Hydrabad and Nagpore Forces, in reference to the proposition of this department, as contained in my letter to your address, as per margin, I beg to submit a few observations thereon, for the consideration of Government, as delay in arriving at a decision on this important question, which has already been so long under discussion, will be hereafter seriously felt.

No. 801, dated 16th Sept. 1861.

No. 753*a*, dated 7th Sept. 1861.

2. The Military Finance Department have already been informed that, for want of definite instructions, the audit of the accounts of the Hydrabad Forces are greatly in arrear, the examiners of accounts at Madras having hesitated to undertake the audit of the same, without definite instructions being issued by Government to that effect. I have now arranged to form a separate office to carry on the auditing, pending the decision of Government.

3. The Officiating Auditor General of India, in paragraph 2 of his letter above quoted, has stated that the arrangement proposed in the report of the Resident at Hydrabad and Mr. Temple, "appears to me very similar to that proposed by Mr. Drummond, in his report on this subject of the 19th July last, No. 454, viz., that an examiner should be appointed at Hydrabad, by whom the expenditure, both civil and military, should be audited, subject to subsequent adjustment by the Controller and Deputy Auditor General at Madras;" but a careful examination of the reports will, I think, show that the joint proposition of the resident and Mr. Temple, as pointed out in my letter, No. 797*a*, of the 14th September 1861, was similar in one part, but different in another part, from the proposal submitted to Government, in report from this department, No. 184*a*, dated 22d March 1861.

4. I suggested that there should be a local examiner and controller for the audit and final disposal of the Hydrabad and Nagpore Military accounts, but Mr. Drummond objected to this arrangement, as he conceived there would not be sufficient work for two officers; and he expressed some apprehension about confiding the final adjustment of these accounts to one officer, observing, "it would be contrary to sound principle to permit the duties of check and adjustment to be carried on by a single officer, specially in a distant province like Hydrabad." And it was only as an alternative that he proposed a local examiner for the audit of the accounts, which, however, were to be subject to subsequent adjustment by the Controller and Deputy Auditor General at Madras. This view was in reality a condemnation of my proposal, and from personal communication I accepted it in this light, and consequent thereon, my last proposition (in letter, No. 753*a*, dated 7th September 1861,) was to let "all the military accounts of Nagpore and Hydrabad, including those of the regular as well as the

irregular forces, be audited by the Madras pay examiners under the orders of the Controller of Military Finance, Madras, the audited accounts connected with the Hydrabad Contingent and Irregular Forces being forwarded for final adjustment in any office that may be named by the Government of India." Now, with a difference of opinion, such as Mr. Drummond entertained to my proposal, I think it is a safe course for Government to abstain from making the important changes I advocated. It is to be observed that there is no objection whatever on my part to the final adjustment of the accounts of the Hydrabad Contingent and Nagpore Irregular Forces being effected at the Madras Presidency, but the proposal to have one local examiner is entirely abandoned by me, simply because I think that there is much reason in Mr. Drummond's objection, on the score of local influence being brought to bear on the single officer, and the duty of auditing being at all times an invidious duty, a local examiner would be obnoxious to such influence; the presence of a controller would neutralize such influences, but without this officer, I beg to state that I am decidedly opposed to an examiner being left alone at Hydrabad.

5. This proposition may now be considered to be set aside, but the final adjustment of the accounts at Madras may, as the Officiating Auditor General proposes, be considered suitable under all circumstances; and in order to facilitate the final adjustment of the accounts at the place where audited, the expenses of the Hydrabad Contingent may be included as an appendix to the military estimate, the adjustment of the expenditure being made in any way Government may please to direct.

6. The Officiating Auditor General, in his letter above referred to, states that the accounts of the Hydrabad assigned districts being connected with the debt accounts, he conceives they should be rendered in their entirety to the civil branch of the office of accounts, the intervention of the military department being only required for the *mere audit* of the charges of the Contingent. Mr. Harrison then adds, that this mode of adjustment seems very desirable, as the accounts connected with the Hydrabad assigned districts should be kept together, and the financial results worked out, as formerly, in the same office; and with this object, he proposes that should a special auditor at Hydrabad not be appointed, the audit may be carried out by the Military Audit Department at Madras, that audit being revised by the Deputy Auditor and Accountant General at Madras, to whom the accounts should be submitted for adjustment.

7. I beg to submit to Government that the mode of adjusting audited disbursements ought not to cause any difficulty to the civil account branch, and, in whatever way ordered to be consolidated with other accounts, there is nothing to prevent the military charges of the Hydrabad Contingent being entered in the military estimate and military accounts, and, as such, not only the appropriation of the amount assigned, but the exhibition in the accounts of the audited expenditure connected therewith, must still rest with the Military Finance Department; and as Government have been pleased to appoint special officers at each Presidency to control and account for military expenditure, and have drawn a broad line of demarcation between military and civil accounts, consequently there must be a division of the accounts, unless, indeed, Government intend to modify the usual division between civil and military accounting by practically setting aside the division of duty between the Civil and Military Financial Departments, and assign to the Auditor General a control over both military and civil accounts, a course which I would strongly deprecate as a retrograde and highly inexpedient measure.

8. As regards the Nagpore Force, I have already recommended, in order to simplify the mode of estimating, as also to bring their expenditure more legitimately within the cognizance of the Controller of Military Finance at Madras, that the accounts of this force be merged in the Madras Army, and that the audit of the accounts of the Hydrabad Contingent, as well as those of the Nagpore Irregular Force, be effected at Madras.

9. From all I have observed, I advise Government to adhere to the orders issued, to bring together all estimated charges of India connected with the military service into one general estimate, and to require all military charges to be aggregated in a clear form under suitable heads, as soon as possible after being incurred,

incurred, and after audit. When so collected, the disbursements may be exhibited in statements in such variety of forms as will enable the Government to apply the information in the way needed for administering the affairs of the empire; the only condition to be observed or necessary, in order that the Military Finance Department might supply the information, is an intimation as to what is desired, and the intervention of the civil branch for this duty to be properly performed is not in my view needed.

(No. 192.)

From the Military Finance Department, to the Secretary to the Government of India, Financial Department (No. 4482A); dated Calcutta, 10 December 1861.

REFERRING to my letter about the Hydrabad accounts, I have the honour to enclose correspondence in original, as per margin, about the audit of the accounts of the Contingent, and to state that I have authorised an establishment for the audit of the arrears.

No. 4009A. dated 27th Nov. 1861.

From Controller of Military Finance, Calcutta, No. 2891, dated 2d Dec. 1861.
From Officiating 3d Examiner, Pay Department, No. 46, dated 2d Dec. 1861.
From Military Secretary, to the Hydrabad Resident, No. 1316, dated 12th November 1861.
From Paymaster, Hydrabad Contingent, No. 67, dated 21st November 1861.—(To be returned.)

(No. 193.)

From Colonel *J. Hannyngton*, Controller of Military Finance, Fort William, to the Chief of the Military Finance Department (No. 2891); dated 2 December 1861.

THE accounts of the Hydrabad Contingent, from May to 12th August, and for September and October 1861, having been sent to this office, I have the honour to solicit your early sanction to the entertainment of an extra establishment, as proposed by the Officiating 3d Examiner, for their speedy audit.

2. I believe it was intended that the Hydrabad accounts should be audited at Madras, though the expenditure will continue to be charged as appertaining to Bengal. So much time would, however, be wasted in referring back, that I prefer taking up the audit here.

3. It is very desirable that instructions should be issued for the guidance of the Department at Madras, so that the accounts might be taken over from a fixed date, say 1st January 1862, those up to 31st December being disposed of in this office.

(No. 194.)

From the Officiating Third Examiner, Pay Department, Fort William, to the Controller of Military Finance (No. 46); dated 2 December 1861.

WITH reference to the accompanying letter, No. 67, of the 21st ultimo, from Major T. Gillilan, Paymaster, Hydrabad Contingent, and the enclosure therewith received, I have the honour to state, that as the establishment at my disposal is only adequate for the audit of the accounts of the four circles under my control, I shall feel obliged by your sanctioning an additional establishment as under, for bringing up the seven months' arrears, and carrying on the current duties of the Hydrabad Contingent under the supervision of Khetter Chunder Ghose, auditor, Benares Department, viz.:—

	Rs.	*a.*	*p.*	
1 Auditor	150	–	–	
1 Senior Accountant	50	–	–	
1 Junior Accountant	35	–	–	
1 Copyist	25	–	–	
TOTAL *Rs.*	260	–	–	per month.

(No. 195.)

From Major *T. Gillilan*, Paymaster, Hydrabad Contingent, to the Examiner, Pay Department, Fort William (No. 67); dated 21 November 1861.

I HAVE the honour to report for your information, that agreeably to the instructions contained in the accompanying copy of a letter from the Controller of the Military Finance, Madras, No. 1316, dated 12th November 1861, I have this day despatched to your address, in three parcels, the accounts of this office from May to 12th August, and for September and October 1861, together with their vouchers, &c., as mentioned in the subjoined list.

LIST.

For May 1861 - - -	One military disbursement and index with 69 original abstracts. One supplemental military disbursement with two original abstracts. One European pension disbursement with 32 abstracts in duplicate. One native pension disbursement with nine abstracts in duplicate, and one supplemental native pension disbursement with two vouchers in duplicate.
For June 1861 - - -	One military disbursement and index with 62 original vouchers. One supplemental military disbursement with two original vouchers. One European pension disbursement with 12 abstracts in duplicate. One native pension disbursement with eight abstracts in duplicate. One supplemental native pension disbursement with one passed abstract and one account current with two income-tax statements.
For July 1861 - - -	One military disbursement with 69 original vouchers. One index. One supplemental military disbursement with two original vouchers. One native pension disbursement with 11 abstracts in original. One supplemental native pension disbursement with two vouchers in duplicate, and one European pension disbursement with 39 abstracts in duplicate.
From 1st to 12th August -	One military disbursement with 31 original vouchers. One index. One European pension disbursement with six vouchers in duplicate and duplicate abstracts of native pensioners, paid from 13th to 31st August 1861. Vouchers Nos. 1 to 7. One supplemental native pension disbursement with one voucher in duplicate, and one account current with two income-tax statements.
For September 1861 - -	One military disbursement and index with 69 original vouchers. One supplemental military disbursement with three original vouchers. One European pension disbursement with 24 vouchers in duplicate. One native pension disbursement with seven vouchers in duplicate. One supplemental native pension disbursement with one voucher in duplicate, and one account current with two income-tax statements.
For October 1861 - -	One military disbursement and index with vouchers, Nos. 1 to 64, and 66 to 73 in original. One supplemental military disbursement with three original vouchers. One European pension disbursement with 28 vouchers in duplicate. One native pension disbursement with seven original vouchers. One supplemental native pension disbursement with one voucher in duplicate. One account current with two income-tax statements.

Muster rolls of 1st, 2d, 3d, 4th, 5th, and 6th Infantry, 3d and 4th Companies of Artillery, 3d Cavalry, Store Department, Ellichpoor, dated 2d September 1861; 1st Cavalry, 2d Company Artillery, and 5th Infantry, dated 1st August 1861, and Aurungabad Pensioners, dated 1st July 1861.

(No. 196.)

From Lieutenant Colonel *Thomas McGoun*, Controller of Military Finance, Fort St. George, to the Military Secretary to the Resident, Hydrabad (No. 1316); dated 12 November 1861.

WITH reference to former correspondence on the subject, I have the honour to acquaint you, that having received no instructions regarding the audit of the Hydrabad Contingent accounts, and feeling that serious inconvenience would accrue from their remaining any longer unaudited, I have despatched the whole of them by the last mail steamer to Calcutta, to the address of Colonel Hannyngton, the Controller of Military Finance there.

2. I shall feel obliged by your causing to be forwarded to Calcutta such portions of them as were transmitted from hence before I received Colonel Davidson's request to suspend action in the matter.

3. It was a mistake on the part of the military accountant here directing these accounts to be sent to this Presidency for audit, and I have been prevented from rectifying it at an earlier period, from being in daily expectation that I would receive some instructions on the subject; but none having reached me, I have been constrained to adopt the course above indicated.

No. 939.—MILITARY SECRETARY'S OFFICE, HYDRABAD, 18 November 1861.

MEMORANDUM.

COPY of the foregoing forwarded for the information and guidance of the Paymaster, H. S. Force and Contingent.

(No. 197.)

From the Accountant General to the Government of India to *C. H. Lushington*, Esq., Secretary to the Government of India, Financial Department (No. 190); dated Fort William, 13 December 1861.

HAVING been informed by the Paymaster, Hydrabad Contingent, that he has despatched to this office, at the instance of the Controller of Military Finance at Madras, the accounts of the Contingent from May to October 1861, I have the honour to request, with reference to the officiating auditor general's report regarding those accounts, dated 16th September 1861, that I may be favoured as early as possible with instructions as to the Presidency and department in which they are to be audited and adjusted; I may add, that no arrangements for their disposal have been made in this office, as it was understood that the accounts of the above force, like the civil treasury accounts of Hydrabad, would, from May 1861, have been submitted to the Madras authorities for adjustment.

(No. 198.)

No. 14,426.—FINANCIAL DEPARTMENT, FORT WILLIAM, 20 December 1861.

RESOLUTION.

HIS Excellency the Governor General in Council doubts whether it is desirable to pass orders on the above-mentioned subject until Mr. Temple's report on the question of how the accounts of the new central provinces are to be adjusted shall have been received. So much difference of opinion exists on the subject, and the addition of the new central provinces is likely to affect the question so

The Hon. E. Drummond, C.S. Colonel Balfour, R. Temple, Esq., C. S.

materially, that his Excellency in Council resolves that, on the return of Mr. Temple to the Presidency, a committee, composed of the gentlemen named in the margin, be appointed to consider and report upon the whole question as it now stands.

In the meantime his Excellency in Council will express no opinion on any of the points raised, except one, viz., that the accounts of the Hydrabad Contingent shall, like all other military expenditure, be under the Military Finance Department. This principle, his Excellency observes, involves considerations of far more importance than any mere question of accounts, as the undivided control and responsibility of the Military Finance Department, "under the orders of the Supreme Government," in all matters of military finance, is the keystone of the system of economy which has saved India from bankruptcy. The principle must therefore be rigidly maintained, and his Excellency in Council desires that this be impressed upon the members of the Committee above mentioned.

With reference to the letter, No. 4482, dated the 10th instant, from the Chief of the Military Finance Department, his Excellency in Council approves of that officer having, under the urgency of the case, sanctioned the entertainment of an extra establishment for the purpose of disposing of certain arrear accounts (from May to October 1861) of the Hydrabad Contingent, sent by the Controller of Military Finance at Madras to the Controller of Military Finance at this Presidency. It will be necessary, however, that the details of this extra establishment should be reported to this office for registry, and information furnished as to the probable period for which its entertainment will be necessary.

Ordered, that a copy of the above Resolution be forwarded, for information and guidance to—

The Honourable E. Drummond, Auditor General of India.
Colonel Balfour, Chief of the Military Finance Department.
R. Temple, Esq., C.S.

REPORT of the Military Finance Department on the MILITARY BUDGET ESTIMATES for all INDIA, for the Year 1862-63, and the Orders of the Government of India passed thereon.

(No. 22.)

From the Chief of the Military Finance Department, to the Secretary to the Government of India, Financial Department (No. 8335); dated 22d April 1862.

No. 7454, dated 15th January 1862. No. 1711, dated 13th March 1862.

WITH reference to your communications as per margin, I have now the honour to submit, for the purpose of being laid before the Government of India, the Military Budget Estimate of all India, for the year 1862-63, showing that the total cash requirements for the military expenditure of the year, after the revision of all charges in India has been made, will be 12,22,79,186 rupees, which amount is calculated to cover all expenses, inclusive of the value of stores from Europe.

2. The Military Budget Estimates for 1862-3 of the three Presidencies, as at first submitted by the respective controllers of military finance, comprised cash requirements to the extent of 12,68,85,885 rupees, exclusive of the value of Europe stores not hitherto paid for in India, as will be seen from the subjoined abstract.

	Bengal.	Madras.	Bombay.	All India.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Title I. - - - -	5,55,14,180	2,63,89,386	1,96,80,667	10,15,84,233
Title II. - - - -	1,38,20,205	64,87,561	49,93,886	2,53,01,652
Total -	6,93,34,385	3,28,76,947	2,46,74,553	12,68,85,885

3. The

3. The sanctioned Military Budget Estimate of all India for 1861-62, exclusive of the cost of Europe stores, amounted to 12,19,75,357 rupees, or in round numbers 1,220 lacs rupees, independently of the special grant of 60 lacs, made in that year, to cover gratuities and other expenses to be incurred before the reductions ordered in May 1861 could be carried into effect. The estimate of 1862-63, as submitted by the controllers, is therefore 49,10,528 rupees in excess of that of the previous year, by the amounts for the several Presidencies as given in the margin; thus showing an excess of 5·50 per cent. in Bengal, 3·29 in Madras, and 1·15 in Bombay.

	Rs.
Bengal -	36,13,422
Madras -	10,16,811
Bombay -	2,80,295
Total	*Rs.* 49,10,528

4. Although for the most part the same description of services are provided for in the military estimates of both years, yet there have been many important changes during 1861-62 affecting the organisation and constitution of the Indian army, in addition to other fluctuations, all of which have tended to disturb previous calculations; and I have no doubt that the several controllers were influenced by these circumstances while conducting the preliminary revision of the estimates 1862-63. These changes, moreover, have caused some alteration in the mode of framing the estimates of 1862-63 as compared with that adopted in the preparation of the previous year's estimate.

5. The organic changes to which I refer are, first, the establishment of the Staff Corps; secondly, the reorganisation of the corps of Indian artillery and engineers; and thirdly, the retirement of Indian field officers and captains on extra pension. The other fluctuations which have affected the military expenditure during the year 1861-62, and which have doubtless influenced departmental officers in the framing of the present estimates, will be found fully set forth in my report, No. 7259 A, dated 18th March 1862; and need not therefore be here recapitulated.

6. With respect to the alteration in the mode of preparing the estimates, I would instance, first, the Financial Resolution, No. 10,258, dated 19th August 1861, directing that all supplies obtained by civil from military departments should be paid for in cash, and which consequently has thrown the provision for such supplies on the civil budget, relieving the military budget to that extent. Secondly, the financial resolutions of the Government of India, as per margin, by which it was ruled that the full pay and allowances of staff officers should be charged to the department in which they are employed, as respects all military, administrative, and executive departments; and further, that the full amount of the staff corps pay of officers employed in the Civil Department should be charged against that department, but that the pay proper of engineer officers and others not belonging to the staff corps, even when employed in the Civil and Public Works Department, should be provided for in the military budget.

No. 14,416, dated 19th Dec. 1861.
No. 14,650, dated 28th Dec. 1861.
No. 912, dated 10th Feb. 1862.

7. I may now advert, briefly, to the financial effect of these changes. In the estimates of 1861-62, a cash assignment, to the extent of 7,97,787 rupees, was sanctioned for the provision of supplies by the military to the Civil Departments, including the marine and Indian Navy, as shown in the margin; but in 1862-63 no such charge appears in the estimates.

	Rs.
Bengal -	16,011
Madras -	1,50,651
Bombay -	6,31,125
	Rs. 7,97,787

8. By the operation of the Financial Resolution, No. 14,416, of the 19th December 1861, charges, which in the estimate of last year appeared under one head, will in this year's estimate appear under another. For instance, the military pay of staff officers employed in military departments is now charged against the departments, instead of against "Regimental Pay and Allowances;" but the aggregate amount of the estimate is not affected thereby.

9. By the order of the 10th February 1862, directing the full amount of the pay of Staff Corps officers employed in the Civil Department to be included in the civil budget, the Military Department, which hitherto was charged with the pay proper of these officers, is now relieved of the same, which, according to the latest returns of the officers so employed, amounts to 6,16,484 rupees per annum, in the proportions for the several Presidencies indicated below:—

	Bengal.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Amount of which the Military Budget of 1862-63 has been relieved on account net pay of officers in Civil employ who have joined the Staff Corps -	2,04,552	3,09,732	1,02,000	6,16,484

10. By the warrant constituting the Staff Corps, officers on joining it are entitled to receive promotion to the grade of lieutenant colonel after 26 years' service, to that of major after 20 years, and to that of captain after 12 years' service. But as the periods of service required to attain the corresponding grades by virtue of seniority in their corps, have hitherto been much longer than those prescribed by the warrant, it follows that many officers who joined the Staff Corps had already served the period qualifying for promotion to a higher grade, and accordingly attained it at once. In order that the extent of this boon may be fully realised, I subjoin a Table extracted from one which Mr. Secretary Melvill laid before the purchase commission in 1856, showing the period served by officers of the East India service in attaining the above grades :—

	Artillery.	Cavalry.	European Infantry.	Native Infantry.
Longest period in attaining rank of Lieutenant Colonel -	35	43	38	41
Shortest " " " " -	29	26	27	25
Average " " " " -	32	30	31	32
Longest period in attaining rank of Major - - -	34	36	34	32
Shortest " " " - - -	26	27	24	13
Average " " " - - -	30	29	30	27
Longest period in attaining rank of Captain - - -	25	26	26	26
Shortest " " " - - -	11	7	9	6
Average " " " - - -	17	15	14	14

11. The more detailed Table laid before the Commission will afford information as to the length of periods of service, in attaining promotion in the several grades of the different branches of the three armies; the above being only an extract therefrom, merely exhibits the average results as respects the entire Indian Army. From this it will be observed, that officers joining the Staff Corps are allowed to attain the rank of lieutenant colonel at the minimum period of service at which that rank had heretofore been attained, and four years below the average period of service; and the ranks of major and captain in the Staff Corps are also now attainable at periods considerably below the averages of former years. The long period that elapsed before promotion was attained under the old system, no doubt affected the efficiency of the Indian Army; but the extra cost to the State, of the periods being thus abridged, is only 12,15,097 rupees, in the following proportions for the three Presidencies :—

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Difference between the regimental pay and allowances of officers who joined the Staff Corps and the Staff Corps pay of their rank in that corps -	5,91,608	4,07,112	2,16,377	12,15,097

12. It has to be noted, however, that, owing to the retirement of Indian officers on the extra pension, the course of regimental promotion has been so rapid of late, that many officers who obtained promotion by joining the Staff Corps would have obtained similar advancement had they remained attached to the cadres of their regiments, and some few would have attained even greater promotion.

13. In the Madras Presidency there is one major of cavalry belonging to the Staff Corps, who, had he remained with his regiment, would now be a lieutenant colonel. There are also about 25 majors now of the Staff Corps, who, if they had remained with their original corps, would equally have attained that rank; and there are 37 officers promoted to the rank of captain in the Staff Corps, who would have by this time attained that rank in the cadres of their own regiments. The effect of this is, that out of 198 officers promoted on the formation of the Staff Corps, dating from 18th February 1861, a step has in one instance been virtually lost by joining the Staff Corps, and in 62 instances no additional promotion has been obtained thereby.

14. It

14. It would require a tedious calculation to ascertain precisely the number of promotions, and losses of promotion, in the armies of the three Presidencies consequent on officers entering the Staff Corps, and I trust Government will excuse my entering on it; but judging from what has occurred in the Madras Army, with which I am most familiar, the result is, as above stated, that out of an aggregate of 198 promotions, one should be deducted as lost, and 62 as neutralised, the total number being about 30 per cent. on the promotions originally made; and applying this percentage to the amount shown as the extra cost arising out of the formation of the Staff Corps, the financial results may be stated as below:—

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Extra cost by formation of Staff Corps -	5,91,608	4,07,112	2,16,377	12,15,097
Deduct 30 per cent. - - - - -	1,77,482	1,22,133	64,913	3,64,528
Net extra expense - - - *Rs.*	4,14,126	2,84,979	1,51,464	8,50,569

15. From this illustration Government will perceive, that with the lapse of every year, officers who obtained promotion on entering the Staff Corps will be advanced in the cadres of their own regiments, and the extra expense will consequently gradually diminish; but inasmuch as the promotion to the higher ranks is more rapid in the Staff Corps than in cadres of regiments, any extra expense incurred is due mainly to the desire of Government to obtain officers of rank younger in age than before, and thus improve the efficiency of the army.

16. By the re-organisation of the Corps of Artillery and Engineers, the Estimate of 1862-63 has to bear an additional charge of 2,44,133 rupees, in proportions as indicated below for the three Presidencies:—

	Artillery.	Engineers.	Total.
	Rs.	*Rs.*	*Rs.*
Bengal - - - - - - -	91,519	23,345	1,14,924
Madras - - - - - - -	48,828	11,336	60,164
Bombay - - - - - - -	44,250	24,795	69,045
Total - - - *Rs.*	1,84,657	59,476	2,44,133

17. By the retirement of the Indian officers of the three Presidencies, who accepted the extra pension while serving in India, the Indian Military Budget has been relieved of a charge amounting to 9,83,395 rupees net, that is irrespective of any calculation for officers absent in Europe who retired, and whose pay is not estimated for in India, and exclusive also of the promotions which followed, in the proportion of one for every two lieutenant colonels retired.

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Saving by retirement - - - -	6,71,481	7,47,468	2,45,029	16,63,978
Deduct for promotion - - - -	3,03,154	2,76,885	1,01,544	6,81,583
Rs.	3,68,327	4,70,583	1,43,485	9,82,395

18. This large saving, while it reduces the cash disbursements in India, increases the Home charges, as the pensions, both ordinary and extra, have to be paid in England, and if these pensions be made a set-off against the saving in pay and allowances, the one will be found to neutralise the other; but the economy of the measure will become apparent as casualties occur.

 19. Among

19. Among the more prominent causes of the fluctuations in the military charges during the year 1861-62, are the three following:—

Firstly, the return of troops from China, not provided for in the budget for 1861-62, but of which the officers of the Military Finance Department of the three Presidencies had full cognizance, prior to the preparation of the estimates of 1862-63. In consequence of this arrangement, the estimates of 1862-63, as originally submitted by the controllers, included provision additional to that of the preceding year, for the maintenance of two regiments of Native Infantry, one at Madras, and one at Bombay, amounting to three lacs in pay and allowances, or, all expenses included, at 250 rupees per man per annum, to 3,56,000 rupees.

Secondly, the modifications in departmental establishments, from which a net saving has accrued. Among these are the Bengal Ordnance Department, the establishment of which was revised by Government Order, No. 724, dated 19th August 1861, yielding a saving of 1,28,992 rupees; of which amount, however, 71,511 rupees will remain unrealised, or will only be realised in a very small per-centage during 1862-63, owing to the existence of a large number of supernumeraries now in course of absorption, and to the pay proper of officers having been added to the departmental charges. The net saving is, therefore, only 57,481 rupees. The establishments of the Bengal Commissariat Department have also been revised, from which a net saving of 87,592 rupees has accrued. The revision of the establishments of the Bengal Pay Department will be noticed hereafter, in connexion with those of the Military Finance Department.

Thirdly, the fluctuations in the number of officers absent in Europe.—In Bengal, the deduction from the Indian charges is 1,20,990 rupees above that of last year, more officers being absent this year; in Madras, the estimate of 1862-63 bears a charge additional to that of 1861-62, of 66,297 rupees, in consequence of fewer officers being absent in England; but in Bombay the difference is strikingly great, as the estimate of 1862-63 is relieved of a charge of 4,66,853 rupees on this account, in consequence of the number of officers absent in Europe being considerably greater than when the estimates of 1861-62 were prepared.

20. All these changes were known prior to the preparation of the estimates of 1862-63, and as it is apparent from the subjoined summary, that their general effect has been to decrease, rather than increase the estimated expenditure of 1862-63, as compared with 1861-62, the actual causes which have led to the submission of estimates, amounting to half a million sterling in excess of those for the preceding year, must be sought in other circumstances, and not in the changes affecting personal allowances; and these causes, I trust, will be found accurately traced below:—

Summary.	Reductions.	Additions.
	Rs.	*Rs.*
Cash assignments borne by the Civil Budget in 1862-63	7,97,787	—
Pay proper of Staff Corps officers employed in Civil Department	6,16,484	—
Constitution of Staff Corps		8,50,569
Re-organisation of artillery and engineers		2,44,133
Retirement of field officers	9,82,395	—
Troops returned from China		3,56,000
Revision of establishments	1,45,073	—
Officers absent in Europe, Bengal	1,20,990	—
" " Madras		66,297
" " Bombay	4,66,853	—
Grand Total *Rs.*	31,29,582	15,16,999
Net Decrease *Rs.*	16,12,583	

21. I have next to notice the effect upon the military budget estimate of those alterations in the organisation and strength of the European and native military forces in India, recently decided on by Government, and announced in letters from the Military Department, dated 10th January 1862, to the Madras Government, and No. 356, dated 10th April 1862, to this department, but of which the controllers at the three Presidencies had no official cognizance at the time of framing of estimates. These alterations may be stated in order as follows: the reduction of

of two companies of Madras Sappers, and eight regiments of Madras Native Infantry, and the decision that the European Cavalry in India shall be reduced from eight to six service troops of 70 privates each, or 485 non-commissioned rank and file per regiment, have had the effect of reducing 100 men in each regiment, or 1,100 European cavalry soldiers in all India. I would here beg to mention, however, that the estimate of 1861-62 (*vide* Report, No. 794A, of the 8th October 1861, para. 16), clearly shows that the establishment of the European cavalry for India was calculated at only nine regiments of 500 sabres each, total 4,500; but the establishment now proposed, while allowing a reduction of two troops per regiment, and decreasing the numerical strength from 585 to 485, in lieu of 500 estimated for in 1861-62, still retains 11 regiments, or two in excess of the number estimated for in the previous year, as also an excess of 835 non-commissioned rank and file.

22. It has also been decided that one regiment European infantry be sent home next cold season, thereby reducing the establishment of corps to 55, or one below the number estimated for in 1861-62 (*vide* para. 15 of Report, No. 794A, dated 8th October 1861); but this number is still one in excess of the complement proposed in para. 119 of my Report, No. 7259A, dated 18th March 1862. One regiment of Bengal Native Irregular Cavalry is to be reduced, and the Bombay Native Cavalry re-organised from 12 into nine regiments, of 420 sowars each. The complement of horses in European cavalry regiments is now fixed at 5 per cent. below the strength, instead of 15 per cent. as before. Provision has also been made in the estimate of 1862-63, for the payment of six officers in each regiment of native cavalry and infantry.

23. The orders of Government, contained in the same letter, respecting the Lahore Light Horse and the East Indian regiment, do not affect the budget estimate of 1862-63, the present effective strength being nearly equal to the now declared established strength; nor can any accurate calculation be made respecting the extent of the proposed reduction in the Native Infantry of the Bombay Army, until the decision of the Government of Bombay is made known.

24. The financial effect of these reductions will, according to the data on which I based my representations in Report, No. 7259A, dated 18th March 1862, be as follows:—

	Rs.	*Rs.*
I.—Reduction of eight regiments Madras Native Infantry, and two companies of Sappers - - - - -	9,73,428	
II.—Reduction of 22 troops, or 1,100 European cavalry soldiers, retaining the officers extra for one troop, or a regiment of six troops, with officers for seven troops, at 75 *l.* per man, all charges included - - -	8,25,000	
III.—Reduction of one European infantry regiment, all charges included - - - - - - - -	7,50,000	
IV.—Reduction of one regiment, Bengal Irregular Cavalry, at 45 *l.* per man - - - - - - - -	2,24,000	
V.—Re-organisation of Bombay cavalry, that is, a reduction from 4,692 of all native ranks to 4,491 of all native ranks, or 201 men at 45 *l.* per man - -	90,450	
		28,62,878

25. This calculation is, however, open to modification, pending the completion of the new organisation on account of the Bombay cavalry, and the following reductions will require to be made:—

Extra Provision for Doing Duty Officers:		
Bengal - Cavalry - - - - - - - -	42,240	
Bengal - Infantry - - - - - - - -	67,200	
Madras - Cavalry - - - - - - - -	—	
Madras - Infantry - - - - - - - -	22,400	
Bombay - Cavalry - - - - - - - -	11,880	
Bombay - Infantry - - - - - - - -	15,000	
		1,58,720
This leaves an apparent net saving of - - - *Rs.*		27,04,158

and deducting this amount from the excess of 49,10,528 rupees in the Controller's

troller's Budget Estimates of 1862-63, over the amount of the sanctioned estimate of 1861-62, there still remains an excess of 22,06,370 rupees to be accounted for.

26. I now proceed to show in some detail, the process of revision that the estimates have undergone, and by which I have been enabled to reduce the aggregate to the sum stated in paragraph 1 of this report, viz., 12,22,79,186 rupees for all India ; and I wish it to be noted that every allusion to the estimate of 1862-63 has reference to that estimate as revised by this department, unless special mention is made of the estimates as originally submitted by the controllers.

Bengal.—The charges personnel (Title I.) entered in the estimate of 1862-63, as submitted by the controller, aggregated 5,55,14,180 rupees; and those in the estimate of 1861-62 amounted to 5,53,32,043 rupees, indicating an excess of only 1,82,137 rupees, or about one-third per cent. I have already remarked, that independently of the reductions in the military strength recently ordered by Government, the general tendency of the changes that occurred during 1861-62 was rather to diminish than augment personal charges.

27. On analysing the estimates I find it necessary to make the following observations regarding the several arms.

28. European Artillery.—The full numerical strength of this arm has been estimated for, but the estimate is not arranged in conformity with the new organisation to be given to this arm of the service, viz., 39 Field Batteries, including 13 Horse Artillery Troops at 140 men, and 16 Reserve Batteries at 75 men, as the orders of Government are still required for the completion of this arrangement. The estimate annexed shows a net increase on account of European Artillery of only 15,922 rupees, but the actual increase, on account of the larger numerical strength, as compared with 1861-62, is about 87,646 rupees. The reason for the full amount of the increase not appearing opposite this head, is, that "Family Allowance" and "Head Money," (amounting respectively to 50,520 rupees and 21,204 rupees,) which were in last year's estimate included under the head "Regimental Pay and Allowances," have in the present year's estimate been exhibited separately; the former under Y "Benevolent Allowances," and the latter under Q "Medical Department." Besides the above, the five heavy batteries ordered in 1861 to be formed have imposed an additional annual expenditure of 84,811 rupees.

29. Native Artillery.—The difference between the estimates of 1861-62 and 1862-63, for this arm, is unimportant; the slight net increase in the latter, 13,048 arising mainly from omissions in the estimate of 1861-62. It will be observed, on reference to the annexed estimate, that the maintenance of the Assam Artillery costs 18,039 rupees per annum ; and I submit, for the consideration of Government, whether this military body need be kept up.

30. European Cavalry.—The net reduction in pay and allowances alone indicated in the present estimate, as compared with the amount entered in the estimate of 1861-62, is 3,94,626 rupees. The reduction of 14 troops (without officers), and of the officers of seven troops, as ordered by Government, will yield a saving of 4,33,459 rupees; and as family allowance and head money, amounting to 77,770 rupees, which were included last year, are excluded this year, the total reduction is 5,11,229 rupees. An addition of 1,16,603 rupees has however to be made on account of an increase in the effective strength of the three newly formed cavalry regiments; leaving the net reduction above stated viz. 3,94,626 rupees.

31. Native Irregular Cavalry.—In framing the estimate 1862-63, the sum of 3,81,756 rupees has been added by the controller of military finance, in order to provide for the increased rates of pay of the native cavalry granted under the order of the 31st May 1861. The decision of the Government of India, under date the 10th April 1862, to reduce one regiment of native cavalry, will allow of a reduction of 2,24,000 rupees (*vide* paragraph 25), and adding to this the amount saved in the estimate of 1862-63 by the retirement of officers (62,358 rupees), there remains a net increase of 95,398 rupees on account of native cavalry, over the expenditure of 1861-62.

32. European

32. European Infantry.—It will be observed, on reference to the estimate, that there is a nominal decrease by transfers of nearly four lacs on account of this arm, which is made up of the following items :—

	Rs.
32 Regiments Her Majesty's British Infantry.	
Family allowance charged separately this year - -	1,32,252
Head money allowance under Medical Department -	97,806
Good-shooting pay - - - - - - -	2,232
Victoria Cross - - - - - - - -	1,872
Good-conduct pay - - - - - - -	50,724
3 Regiments Bengal European Infantry.	
Family allowance charged separately - - - -	18,264
Head money allowance under Medical Department -	6,261
Difference by proper pay of officers employed in Departments and on staff being charged to Departments this year - - - - - - -	90,195
Rs.	3,99,606

33. East Indian Regiment.—There is an increase of 13,866 rupees on account of increased effective strength during the past year, and a decrease of 3,738 rupees, by the transfer of family allowance; leaving a net increase of 10,128 rupees.

34. Native Infantry.—The net decrease in the sum shown as the cost of Native Infantry, as compared with the previous year, amounting to 4,40,073 rupees, is attributable partly to the circumstance that the pay proper of officers employed in the general army, or departmental staff, is now charged under those heads, and partly to the retirement of officers on the extra pension. The full amount of the saving on account of the retirement of officers of the infantry branch of the service is 3,05,967 rupees, but this should properly be apportioned among the European infantry, the unemployed officers who were separately estimated for, and those attached to Native infantry corps in 1861-62.

Engineers.—The increase on account of the pay proper of the officers of engineers is 16,423 rupees, in 1862-63, but the additional liability, on accou n of the re-organisation, is 23,345 rupees. The difference is trifling, and is owing to the ordinary fluctuations in the number of officers absent in Europe, &c.

36. In connection with the corps of engineers I have to note, that there is a sum of 33,909 rupees charged in the military budget, on account of non-commissioned officers and privates doing duty with the Public Works Department. The Audit Board have represented to Government, that the position of these men is analogous to that of officers in the Staff Corps, and that the whole of their pay should be charged against the department in which they are employed. This conclusion is obviously correct, but pending definite orders from Government, I have allowed the amount to stand in the military estimate.

37. Sappers and Miners.—There is decrease of 38,675 rupees, owing to the absorption of a large number of supernumeraries.

38. General Army Staff.—On reference to the estimate it will be observed that there is increase under every minor head of this chapter, amounting in net 1,37,677 rupees. This increase is caused entirely with but one exception, that being the case of the Assistant Adjutant General of Cavalry, whose pay, regimental and staff, is an additional charge under this head, by the operation of the Order of 19th December last, by which it was ruled that the full pay of officers, departmentally employed, should be charged against the respective departments. These additions, with the exception noted above, are in effect mere transfers, and therefore have not increased the total expenditure as compared with last year.

39. On the other hand, the reductions under this head amount to 30,989 rupees, a small saving of 3,989 rupees accruing from the difference between the regimental allowances of the private secretaries to the lieutenant governors of Bengal, the North-Western Provinces and the Punjab, charged to the Civil Department, and the additions of the pay proper as a departmental charge of their aides-de-camp. The other reduction is by the abolition of the office of the Quartermaster General, British forces, viz., 27,000 rupees per annum, and this is a *bonâ fide* decrease of expenditure.

40. Garrison and Cantonment Staff.—There has been an increase of 1,67,684 rupees in consequence of the transfer of the pay proper under this head; and a decrease of 51,836 rupees on account of the modification in the brigade commands. The former is a mere transfer entry, whilst the latter is *bonâ fide* saving.

41. Office Establishments of General Army Staff.—The increase under this head, over the amount estimated for 1861-62, is 50,608 rupees, which is attributable chiefly to the extra batta granted to officers, and the deputation allowance made to the establishments while at Simlah; also to house rent at Simlah, and other such charges consequent on the movements of Army Head Quarters Staff; and a reference to the estimate will show the amount of increase in each branch. The increase in this case is *bonâ fide*, but is reduced to the extent of 7,800 rupees by the abolition of the office establishments of the Quartermaster General and Assistant Adjutant General of Artillery, British forces.

42. I would beg here to refer to para. 140 of my report, No. 7269A, of the 18th March 1862, in which I wrote as follows:—

"The general Army Staff of the Bengal Presidency, instead of being reduced in proportion to the army strength, has, on the contrary, in the instance of the Assistant Adjutant General of Cavalry, been actually increased; and the appointments of officers, in the Quartermaster General's Department, who were officiating, have, by letter of the Secretary to Government, Military Department, No. 630, dated 16th November 1861, been recognised as permanent. The general Army Staff in the Madras and Bombay Presidencies is also susceptible of reduction, but not in the same degree as in Bengal."

43. Military Finance Department and Office Establishments of ditto.—The financial effect of the change made during 1861-62 in the organisation of the Departments of Pay and Audit, will best be represented by the following detail:—

	1861-62.		1862-63.	
	Staff Pay.	Regimental Pay and Allowances.	Staff Pay.	Regimental Pay and Allowances.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Chief of the Military Finance Department.	3,333 5 4	304 6 5	3,333 5 4	—
Secretary to ditto - - -	- - -	- - -	1,600 - -	—
Assistant Secretaries to ditto -	- - -	- - -	3,000 - -	—
Controller of Military Finance	3,333 5 4	243 8 -	2,750 - -	243 8 -
Examiners, Pay Department -	1,900 - -	2,148 1 -	1,800 - -	950 12 -
Military Accountants - -	1,000 - -	819 3 -	1,200 - -	1,007 14 -
Compiler of Military Accounts	600 - -	- - -	650 - -	—
Paymasters - - - -	5,000 - -	2,029 12 -	4,150 - -	3,137 8 4
Pension Paymasters - -	1,291 12 -	2,492 4 -	1,291 12 -	1,303 12 4
Superintendent of Army Clothing.	1,500 - -	1,032 4 -	1,500 - -	1,032 4 -

	1861-62.		1862-63.	
	Staff Pay.	Regimental Pay and Allowances.	Staff Pay.	Regimental Pay and Allowances.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Examiner of Commissariat Accounts.	1,500 – –	819 3 –	1,000 – –	599 1 –
Assistant Examiner of ditto -	500 – –	475 6 –	700 – –	296 10 –
Examiner of Ordnance Accounts.	500 – –	296 10 –	600 – –	296 10 –
Examiner of Medical Accounts	800 – –	475 6 –	800 – –	475 6 –
Six Doing Duty Officers -	- - -	- - -	600 – –	2,264 10 –
TOTAL per Mensem - -	20,658 6 8	11,135 15 –	24,475 1 4	11,517 15 8
TOTAL per Annum - -	2,47,901 – –	1,33,631 4 –	2,93,701 – –	1,38,215 12 –
NET Increase - - - -	- - -	- - -	45,800 – –	4,584 8 –
Deduct one Doing Duty Officer over-estimated in Item 15, he having been included at 250 Staff as Assistant Paymaster at Meerut in Item 8.	- - -	- - -	1,200 – –	3,079 8 –
			44,600 – –	1,505 – –

44. The above Table shows a net increase of 44,600 rupees, but a more favourable result might be presented, if the changes affecting the three Presidencies be taken into the calculation.

45. *Barrack Department.*—The amount included under Title I. in the Estimate of 1861-62, on account of the Establishments of the Barrack Department, was 7,61,655 rupees. That which appears in the Estimate of 1862-63 is 13,54,636 rupees, showing an excess of 5,92,981 rupees. There are no details given in the Estimate by which this large increase can be properly accounted for. In the Commissariat Estimate of 1862-63, Contingencies for the Barrack Department under Title II., amounting to 3,31,316 rupees, have been provided for, leaving, according to the Estimate, 10,23,320 rupees for personal charges under Title I.; but, as the whole of the permanent Establishment were provided for in 1861-62 by the grant of 7,61,655 rupees, excepting the extra expense arising subsequently out of the alterations in Army rank of the commissioned, warrant, and non-commissioned officers of the Barrack Department, the present year's Estimate is therefore 2,61,665 rupees above that of last year's. This is a large addition, and appears to arise from an increased estimated expenditure for punkah-pulling and tattie-watering. For want of full details I admit the amount for the present, but shall require a special report from the Examiner of Commissariat Accounts as to the actual expenditure incurred last year for every description of service connected with the Barrack Department. At the same time I beg here to note that the Commissary General seems to disclaim all responsibility for this high estimate, stating that it has been entirely framed by the Quartermaster General of the Army. On receiving the Examiner's Report, the same will be laid before Government; and I trust this department will receive assistance in endeavouring to bring the present apparently excessive expenditure in the Barrack Department under effective control.

46. *Medical Department.*—The Estimate for the pay and allowances of this department for 1862-63, as compared with that for 1861-62, presents great disparities. In the pay of commissioned officers, both on the staff and

attached to regiments, there is a net decrease of 2,63,956 rupees. The gross decrease, however, is 4,42,044 rupees, being 3,21,493 rupees in the General Medical staff, 1,02,962 rupees in the medical staff of British regiments, 10,389 rupees in veterinary surgeons of the British forces, and 7,200 rupees on account of sub-assistant surgeons. The gross increase is 1,78,088 rupees; 16,969 rupees being on account of surgeons and assistant surgeons of the Indian Army in charge of regiments, 1,13,026 rupees on account of surgeons and assistant surgeons in charge of British regiments, and 48,093 rupees on account of veterinary surgeons of the Indian Army.

47. On looking into the details of the Estimate, I observe the following discrepancies in the numerical strength of the medical officers, which may in some degree account for the decrease above indicated:

Rank.	Medical Staff.		Regimental.		Total.
	Indian.	British.	Indian.	British.	
1861-62:					
Surgeons	14	10	53	35	112
Assistant Surgeons	68	30	120	112	330
Veterinary „	- -	- -	11	13	24
			Total - - - *Rs.*		466
1862-63:					
Surgeons	13	9	58	38	118
Assistant Surgeons	59	- -	85	108	252
Veterinary „	- -	- -	20	11	31
			Total - - - *Rs.*		401
			Difference - - *Rs.*		65

48. I do not rely with much confidence on these figures, or on the reduction having accrued precisely in the way indicated, but the Estimate is lower by 2,46,367 rupees, consequent on the changes, exclusive of transfers. There have been so many changes in this department, that before any satisfactory conclusion can be arrived at, as to the proportion in which Indian and British medical charges have been affected, the subject will require to be specially investigated.

49. The charges on account of pay and allowances of Warrant Medical Officers, viz., 3,81,166 rupees, a large portion of which was last year included in Commissariat Establishments, because they were paid out of funds placed at the disposal of the Commissariat Department, are this year transferred to the Medical Department, and will be paid in the Pay Department. Another item, viz., Capitation Allowance or Head Money, amounting to 1,34,550 rupees, has been excluded from "Regimental Pay and Allowances," and exhibited with the charges of the Medical Department.

50. *Medical Office Establishments.*—There is a slight net increase of 9,229 rupees in these establishments, being principally in those of hospitals and depôts.

51. *Pensions.*—There is a net increase under this head of 1,64,509 rupees, but this was to be anticipated, and in my report, No. 7259*a*, dated 18th March 1862, para. 160, I stated that the additional cost on account of pensions in 1861-62 over that estimated for, would probably be 1,39,900 rupees.

52. *Commissariat Department.*—Under the revision of the office establishments of this department it was estimated that a gross saving of a lac of rupees would be effected. After making the necessary additions to the office establishment of the Commissariat Examiner for the performance of the work of which executive officers were relieved, the amount is not so large; but a net saving of 76,668 rupees may be calculated on.

53. The

53. The amount assigned last year for Commissariat Establishments, while it did not include all establishments of the Commissariat Department, yet comprised, as in the case of medical warrant officers, charges which did not appertain to the Commissariat Department. The separation between charges *personnel* and charges *materiel*, is this year more complete. These changes have rendered a comparison between the cost of the Commissariat Establishments last year and this year somewhat complicated, but the general result may be thus stated.

54. In the Estimate of 1861-62 the sum of 22,97,486 rupees was allowed for Commissariat Establishments, the amount now allowed is 21,60,216 rupees, showing a difference of 1,37,270 rupees; but the pay proper, amounting to 54,816 rupees, of the commissariat officers, which was not included last year, has this year been added to the departmental charges, making the true difference between the cost of the Commissariat Establishment of 1,92,086 rupees. Of this sum 87,592 rupees are *bonâ fide* reductions, and 1,04,494 rupees are charges transferred. The portion due to a revision of the Office Establishments is 76,668 rupees, and the residue 10,924 rupees, to modifications in the Godown Establishments.

55. These appear to be the results, as far as the data in the Estimates admit of their being ascertained; but as the Commissary General has promised further reductions in the Godown Establishments during 1862-63, the whole question will be re-investigated by the Controller.

56. *Ordnance Department.*—The Estimate shows a net decrease of 57,481 rupees, and the decrease would have been larger but that the Ordnance Department, in common with other departments, has this year, for the first time, to bear the pay proper of the commissioned officers employed therein (amounting to 47,790 rupees, as already explained in para. 18).

57. *Stud Department.*—Besides the additional charge against the department on account of the pay proper of the officers employed therein, amounting to 23,876 rupees, there is an increase of 34,000 rupees in the executive establishments. This increase is owing to a branch remount depôt which was sometime ago established at Cawnpoor, but for the abolition of which, by the transfer of the remounts to Kurnaul, orders have already been issued; and the whole amount is therefore disallowed, as not likely to be incurred in 1862-63.

58. *Clothing Department.*—In this department there is a decrease of 22,608 rupees in executive establishments, against an increase of 10,860 rupees (on account of the pay proper of commissioned officers), leaving a net decrease of 11,748 rupees; but the extent of the existing establishment of the clothing department is still under consideration.

59. *Surveyor General's Department.*—The Estimate of this department indicates a net increase of 2,29,421 rupees, against a decrease of 23,146 rupees, being a net increase of 2,06,275 rupees, of which 41,460 rupees, on account of the Topographical Survey, and 39,896 rupees, on account of the Trigonometrical Survey, together 81,356 rupees, are said to be awaiting the orders of Government. I have not altered the amount under this Estimate, as it is intended to reserve the subject for special report hereafter; and I have deemed it expedient to make provision for all contigencies, the more especially on account of the re-organisation of No. 5 of the Topographical Survey sanctioned by Government in August last.

60. *Benevolent Allowances, and Allowances to Clergy.*—There is a great tendency to increase in these allowances. This year's Estimate indicates an increase of 67,254 rupees on account of Orphan Asylums, 48,000 rupees on account of Presbyterian chaplains, and 6,637 rupees on account of Roman Catholic priests, aggregating together 1,01,891 rupees; but, as it is desirable to bring this description of expenditure under strict control, a special examination of the same will be made by the Controller.

61. *Contingencies.*—Owing to a better classification of the charges this year, the contingent or indefinite expenses amount to only 11,85,978 rupees against 24,90,800 rupees of last year; and I hope to see them still further diminished, as departmental officers acquire greater experience in the classification and arrangement of charges, for I earnestly deprecate large sums of money being obtained or accounted for under the head Contingencies, having felt seriously

embarrased, in consequence of this indefiniteness, when reporting as to whether claims could be provided for out of funds assigned for the military expenditure.

	Title I.
Controller's Estimate	5,55,14,180
Revised Estimate	5,36,19,803
Decrease	*Rs.* 18,94,377

62. The total reductions made from Title I. of the Bengal Military Estimate, submitted by the Controller of Military Finance, is 18,94,377 rupees, as shown in the margin.

63. I now proceed to a similar analysis of the entries in the Madras Military Estimate, as submitted by the Controller.

64. MADRAS.—The charges *personnel* (Title I.) entered in the Madras Estimate of 1862 63 are 2,63,89,386 rupees, while those in the sanctioned Estimate of 1861-62 were 2,69,73,048 rupees, indicating an excess in 1862-63 of 5,83,662 rupees, according to the Estimate submitted by the Controller.

65. *European Artillery.*—The amount originally estimated by the Controller of Military Finance for this arm of the service in the Madras Presidency was 4,47,664 rupees less in 1862-63 than in 1861-62. The difference is attributable to the transfer to another head of the amount of family allowance; the reduction of horse batteries from the war to the peace establishment, the return of a troop of royal artillery to Europe, and the reduction of the two companies of Golundauze returned from China, and other minor alterations. The strength of the European artillery at Madras thus estimated for, is below the complement (3,345) fixed for that Presidency, and the Controller has since submitted a supplemental Estimate to cover the prospective increase, on which account 1½ lacs of rupees have been allowed by this Department. The difference, therefore, by transfers, and actual decrease, between the Estimates of 1861-62 and 1862-63, is 2,97,664 rupees.

66. *British Cavalry.*—The decrease in the cost of the British cavalry by the reduction of two troops per regiment, will be 1,23,850 rupees; but the total difference between the Estimates of the two years is 1,99,185 rupees, showing a decrease of 75,335 rupees, independently of that arising from the reduction of the four troops, which is to be attributed to the large number of officers absent in Europe (as shown in the margin), to the family allowance having been transferred to another head, and to other minor changes.

Captains	2
Lieutenants	5
Cornets	4
	11

67. *Native Cavalry.*—The Estimate of 1862-63 exhibits a net increase of 1,03,259 rupees on account of this branch; but as 57,583 rupees have been deducted on account of the retirement of officers on the extra pension, the gross increase is 1,60,842 rupees. The cause of the increase is, that the pay of the European officers of the disbanded regiments was in last year's Estimate provided for under the head "Supernumeraries," but has this year been transferred to "Cavalry," and a corresponding decrease will be found in the present Estimate under the head "Supernumeraries."

68. *European Infantry.*—The Estimate, as submitted by the Controller, only framed for 10 regiments, under the impression, since confirmed by the Order of Government of the 10th April 1862, that 10 would be the complement for the Madras Presidency. The Estimate of 1862-63 is less by 7,44,483 rupees than that of 1861-62, which was framed for 11 regiments, and a large surplus of effective strength.

69. *Native Infantry.*—The amount assigned for Native infantry in last year's Estimate was 85,47,708 rupees; and that entered in this year's Estimate is only 68,01,118 rupees, the difference being 17,46,590 rupees. Of this reduction, 7,92,232 rupees is owing to the abolition of eight regiments of Native infantry, exclusive of European officers; 4,13,000 rupees to the retirement of officers on the extra pension; and the remainder of the reduction, viz., 5,41,358 rupees, is to be accounted for by the transfer of the pay proper of staff officers to their respective departments (casualties not being filled up in regimental cadres), and by the reduction to the established strength of 712, of the regiments serving in Pegu and the Eastern Settlements.

70. *Engineers.*—The increase under this head amounts to 52,298 rupees, and is attributable partly to the expense attending the re-organisation of the corps, to one colonel being in India unemployed, and to other ordinary fluctuations.

71. *Sappers and Miners.*—The estimated amount for this corps in 1861-62 was

was 2,86,660 rupees; that entered in this year's Estimate is 4,05,388 rupees, after deducting 43,140 rupees for the reduction of two companies, leaving the excess at 1,18,728 rupees. The reason of this excess requires to be specially explained by the Madras Controller.

72. *Pegu Sappers and Miners.*—There is a decrease of 64,296 rupees in the expense on account of this body, owing to casualties not being replaced.

73. *European Veterans, Artillery and Infantry.*—There is a total decrease of 93,698 rupees in the pay of these corps, as compared with the expense of 1861-62; and the bulk of this decrease is the result of casualties, the amount transferred on account of family allowance being only 18,306 rupees.

74. *Unposted Officers, or Officers under the New Condition.*—There is an increase under this head of 1,04,134 rupees in 1862-63, the amount entered being 3,53,595 rupees against 2,49,461 rupees, as in 1861-62. This increase is the natural consequence of present arrangements, by which casualties in regimental cadres, while showing a decrease there, appear as an increase under this head, as explained under Native infantry.

75. *Unattached and Local Officers.*—There has been a decrease in the number of these officers in India, owing to the retirement on the extra pension, and it has resulted in a decrease of 51,102 rupees for the year in this charge.

76. *Warrant Officers with Department of Public Works.*—The amount required for the pay of these officers is 39,546 rupees; the amount in 1861-62 was 37,059 rupees, and there has been an increase this year of 2,487 rupees. I beg to refer to my remarks in paragraph 36 above, about relieving the Military Estimate of this charge.

77. *Supernumeraries.*—The Estimate of 1862-63 exhibits a large decrease under this head, viz., 2,03,535 rupees, nearly all the supernumeraries in the Madras Presidency having been absorbed. In explanation of this large decrease the Controller, Military Finance, Madras, states as follows: "The chief cause of the decrease arises from the pay and allowances of the European officers of the disbanded regiments being included in chapter I. section I. under the head 'Native Cavalry,' the sum now estimated is for the pay of the supernumerary native commissioned and non-commissioned officers who have not yet been absorbed, and the same remark is applicable to the supernumeraries in the Horse Artillery, Native Infantry, Golundauze, and Pegu Sapper Battalion, aggregating in all 1,90,883 rupees. I have deemed it necessary to estimate for them (supernumeraries) to this extent, but it is expected that before the middle of the official year they will be got rid of by pension or otherwise."

78. *General Army Staff.*—In the Estimate of the present year, as originally submitted by the Controller, the cost of the Military Finance Department at Madras was included under this head, as also the pay of the remount agent; but after transferring both these items to their proper heads, the residue on account of the general army staff is by the Controller's Estimate 9,01,531 rupees, which, contrasted with the Estimate for last year for similar items of expenditure, viz., 7,87,317 rupees, shows an increase of 1,41,127 rupees, owing to the addition of pay proper. There is, however, a decrease of 26,913 rupees, of which 9,459 rupees arise out of the alteration in the pay of the Commander in Chief, and 17,454 rupees is consequent on the abolition of the office of Deputy Quartermaster General, British Forces.

79. As regards the present position of staff officers, Lieutenant Colonel McGoun, the Controller, Military Finance, Madras, observes: "The present would seem a fitting opportunity for taking the whole question of a revision of staff salaries and appointments into consideration; for nearly all officers holding staff appointments are in the Staff Corps, and have benefited largely by the promotion which they have already obtained, while their future rise in the service is placed beyond chance; many appointments which formerly could only be held by captains or subalterns are now filled by majors and even lieutenant colonels, and the difference in pay, irrespective of salary, has become an extra charge to the Government, and an additional debit to the office or department in which they are serving; this additional cost, it appears to me, ought to be compensated for, either by doubling up or abolishing offices, or by reducing salaries to a minimum, so that the aggregate of pay and salary shall not exceed

 what

what was originally intended, and be suitable and equivalent to the nature and extent of the duties to be performed, and not be left dependent, as it now is, on the rank which the incumbent for the time being may hold."

80. *Garrison and Cantonment Staff.*—The alterations in the garrison and cantonment staff of the Madras Presidency, comprise the addition of two brigadierships, and the appointment of two brigade majors in lieu. The actual saving by these changes is 19,950 rupees; but in consequence of the incorporation of pay proper, and the alterations in the minor garrison appointments, the Estimate shows a net increase under this head of 17,927 rupees. In reference to the present garrison and cantonment staff of the Madras Presidency, Lieutenant Colonel McGoun suggests, that the two depôts for European troops at Arco, and Poonamallee, which it may have been necessary to keep up when there were two armies, might now be amalgamated, saving thereby 7,520 rupees per annum; also that the Native Infantry Depôt at Palaveram might be reduced, as it was originally intended to provide for the wants of the large Native army, which, until recently, was stationed beyond seas. In these suggestions I fully concur.

81. *Office Establishments of General Army Staff.*—There has been a net decrease of 4,224 rupees under this head. The Controller, Military Finance, suggests that the office establishment of the Commandant of Engineers, costing annually 1,608 rupees, might be abolished, and I concur in this view.

82. *Military Finance Department.*—The charges under this head have already been fully explained to Government, and, in paragraph 43, I have stated their financial effect in the Bengal Presidency, where the alterations have been the most complete. It is known to Government that the general effect of the charges in the other Presidencies has resulted in a decrease on account of the administration of the department of pay and audit, as compared with previous expenditure.

83. *Barrack Department.*—The Estimate under this head amounts to 10,484 rupees, but in the Estimate of 1861-62 the Barrack Department was not properly represented, the staff pay of the Presidency barrack master having been charged under the head "Garrison and Cantonment Staff," and the charge for barrack attendants, amounting annually to 60,430 rupees, having appeared in the Estimate of the Commissariat Department under the minor head "Army Supplies." There is, however, no real increase in the estimated expenditure of 1862-63, over that of 1861-62, on this account.

84. *Medical Department.*—In this department there is a net decrease of 2,28,564 rupees; 85,847 rupees being on account of General Medical Staff; 8,089 rupees in General Medical Staff, British forces; 1,22,423 rupees on account of surgeons in charge of regiments of the Indian Army; 4,374 rupees on account of veternary surgeons, Indian forces, and 28,557 rupees for warrant officers. The decrease seems chiefly attributable to the staff salaries of medical officers in civil employ not being charged in the Military Estimate of 1862-63, while they were charged in that of 1861-62; but there are also more assistant surgeons than usual wanting to complete this year, and likewise more officers in Europe. The whole of the decrease, however, applies to the Indian Army, for, as there is an increase of 11,575 rupees, on account of surgeons with British forces, there is an actual increase of 3,000 rupees in the Medical Department, British forces.

85 *Office Establishments, Medical Department.*—The Estimate shows a decrease of 9,981 rupees in these charges.

86. *Pensions to Officers, Warrant, Non-Commissioned, and Rank and File.*—As compared with the Estimate of 1861-62, there is an increase of 1,004 rupees in the amount of pensions to heirs, and a decrease of 97,784 rupees in the general pensions, giving a net decrease of 96,780 rupees. Taking into account the gratuities required to be given on the disbandment of the eight regiments of Native infantry, I apprehend the whole of this saving will not be realised; but any increase that may arise during the year will be compensated for.

87. *Commissariat Department.*—In consequence of the transfer of the pay proper of commissariat officers, a sum of 83,452 rupees is added to the departmental charges; but there has been a decrease of 14,454 rupees by the absorption

absorption of supernumeraries in some of the warrant and non-commissioned grades. The Controller of Military Finance, Madras, is now engaged in an inquiry, in conjunction with the Commissary General, into the existing Commissariat establishments, in order to ascertain to what extent they may be reduced. The result of this investigation has not yet been communicated to this department, but Colonel McGoun, in his Report to the Madras Government, dated 15th January 1862, on the Military Estimate of that Presidency, expresses himself thus: "I believe that great reductions can be effected in these establishments without affecting in the slightest degree their efficiency"; again, "large deductions have already been made in the army, and others will follow, and with these reductions it is submitted that there must be corresponding ones in all departments, and especially in the establishments under review. I have prepared in a tabulated form the *personnel* of all the establishments in the different ranges, which will greatly facilitate their revision."

88. *Ordnance Department.*—The Estimate for the pay and allowances of establishments of the Ordnance Department, which was 6,97,681 rupees for 1861-62, is 7,53,796 rupees for 1862-63, being a difference of 56,115 rupees. This excess has been produced by several of the commissioned officers of the department having been seconded, their full pay and allowances being consequently debited to the Ordnance Department, which was not the case in the previous year, when only the staff pay and regimental allowances were debited to the department; as also by the difference of pay between the Madras rate and those allowed to the Ordnance Establishments of the Hyderabad Contingent, recently transferred to Madras; but, on the other hand, the Ordnance Department has been relieved of the staff pay of the Ordnance Examiner, which has been transferred to the Military Finance Department. In a recent report from this department, application was made for the services of an assistant to the Inspector General of Ordnance, to which a favourable reply has been received; and provision for such an appointment, with staff pay of 350 rupees per mensem, or 4,200 rupees per annum, is accordingly made in the Estimate.

89. *Remount Department.*—The sum of 4,143 rupees for office establishments has been transferred from Title II. to Title I.

90. *Clothing Department.*—The charges on account of the establishments of the Clothing Department have been allowed to stand as entered in the Estimate, subject to the revision that will be made by the Controller, Military Finance, consequent on the reduction in the strength of the European and Native army of the Madras Pesidency.

91. *Allowances to Clergy.*—The Estimate shows an increase of 2,400 rupees under this item, on account of Roman Catholic priests.

92. *Camp Equipage Department.*—There is a reduction of 8,249 rupees, consequent on a reduction of establishments made during 1861-62.

93. *Contingencies.*—The amount estimated under the head of "Contingencies" this year is 12,09,121 rupees, as compared with 7,99,159 rupees in last year, being an increase of 4,09,962 rupees. The Controller of Military Finance has been led from close observation to increase the margin taken last year for unforeseen charges; and it is a prudent measure, as the passage of the European regiment to be sent home from the Madras Presidency will have to be provided for. The amount of 12,09,121 rupees, allowed under this head in the revised Estimate, is lower by four lacs than that originally estimated for by the Controller, which comprised excessive provision on account of compensation for dearness of provisions, purchase of huts, hutting money, and other charges, all of which were estimated for irrespective of the reductions subsequently ordered. The remarks contained in para. 61 relative to the inexpediency of collecting charges under this indefinite head, will however be commended to the consideration of the Controller of Military Finance, Madras.

The total of the reductions made from Title I. of the Madras Military Estimate, submitted by the Controller of Military Finance, is 17,06,941 rupees, as shown in the margin.

Title I.	Rs.
Controller's Estimate	2,63,89,386
Revised Estimate	2,46,82,445
Decrease	Rs. 17,06,941

94. BOMBAY.—The charges *personnel*, Title I., entered in the Bombay Military Estimate of 1862-63, are 1,96,80,667 rupees, while those in the sanctioned

Estimate of 1861-62 were 1,91,72,809 rupees, indicating an excess in the present year of 5,07,858 rupees, according to the Estimate submitted by the Controller, which I now proceed to analyse.

95. *Artillery.*—There is not much difference between the Estimates of 1861-62 and 1862-63, the increase in the latter year being only 13,390 rupees. The effective strength of the European artillery in Bombay is 2,234, against an establishment of 2,690, showing a deficiency of 456; but there are 937 native artillery men in addition to 192 attached to the Mountain Train; and as the European artillery is only to be augmented as the Native artillery is absorbed, no great increase of European artillery will probably be made during 1862-63. I have therefore not deemed it advisable to add to the Estimate on this account.

96. *European Cavalry.*—The Revised Estimate of 1862-63 shows a reduction of 2,28,533 rupees under this arm, as compared with 1861-62. Of this sum 1,23,850 rupees is owing to the reduction of four troops, and the residue, 1,04,683 rupees, is attributable to the large number of officers absent in Europe, as shown in the margin. There is a close correspondence between the charge for officers of the British cavalry, in the Estimates of Madras and Bombay, the amount in the former being 5,50,435 rupees, and in the latter 5,08,666 rupees, whilst there are six more officers absent in Europe from the regiments in Bombay, than from those at Madras.

1	Lieut.-Colonel.
2	Majors.
7	Captains.
4	Lieutenants.
3	Cornets.
17	

97. *Native Cavalry.*—In the Estimate for this year, as originally submitted by the Controller, there was an increase of 1,61,729 rupees on account of the Native cavalry, over the amount allotted in the Estimate of 1861-62. But on reference to para. 50 of this department's report, No. 7259*a*, dated 18th March 1862, it will be observed, that the Estimate of 1861-62 only made provision for 10 regiments of Native cavalry, whilst 12 regiments have been maintained, and have accordingly been provided for by the Controller in the Estimate of 1862-63. The decision of Government, under date 10th April 1862, to re-organise the Bombay native cavalry into nine regiments of 420 sowars, admits of a reduction of 90,450 rupees; to which should be added 3,728 rupees on account of the retirement of officers on the extra pension, making in all a reduction of 94,178 rupees, to counterbalance an increase of 1,61,729 rupees, leaving a net increase of 67,551 rupees.

Lieut. Colonels	4
Majors	8
Captains	45
Lieutenants	31
Ensigns	27
TOTAL	115

98. *European Infantry.*—The Estimate of 1862-63 exhibits a decrease of 3,92,355 rupees in the charges of the European infantry at Bombay, as compared with the Estimate of the previous year. The decrease is large, especially as there has been no reduction in the strength of the European infantry; but it can only be accounted for by the unusually large number of officers absent in Europe (as per margin), and by the transfer to other departments of the pay proper of the officers employed on the staff, of whom a fair proportion belongs to the European infantry at Bombay.

99. In paragraph 18 of this report I have adverted to the decrease of 4,66,853 rupees in the Bombay Estimate, on account of the large number of officers absent in Europe, and the details above given tend to substantiate the correctness of that figure.

1	Colonel.
6	Lieut.-Colonels.
2	Majors.
13	Lieutenants.
31	

100. In addition to the officers absent in Europe, there are 31 officers of the European infantry at Bombay, as shown in the margin, in staff employ, whose pay proper is consequently deducted from regimental charges.

101. *Native Infantry.*—The difference between the charge for this arm in the preceding and present year is 5,52,872 rupees, of which 1,39,757 rupees are attributable to the retirement of officers on the extra pension, 2,13,776 rupees to the cost of a regiment still in China, and which are erroneously included in last year's Estimate; the residue, 1,99,339 rupees, being for the most part assignable to the transfer of the pay of officers in staff employ to departmental charges.

102. *Engineer Corps.*—The Controller of Military Finance, in preparing his Estimate, acted under the orders of the 19th December 1861, and charged the full regimental pay and allowances of engineer officers on the staff to the departments in which they are employed; but under the recent decision of Government,

Government, in the Financial Department, No. 1560, dated 7th March 1862, the pay proper of engineer officers is chargeable to the Military Department. By the former calculation there was a reduction of 55,773 rupees in the Estimate of 1862-63, as compared with that of 1861-62; but in compliance with the recent decision, I have altered the estimated amount to that entered in the Estimate of 1861-62 for pay proper, viz., 1,40,217 rupees, thus cancelling the reduction; but this item is subject to the revision of the Controller, Military Finance, Bombay.

103. *Sappers and Miners.*—This year's Estimate is 18,246 rupees above that of last year for sappers and miners, which is attributable to a difference in effective strength.

104. *European Invalid and Veteran Officers.*—There is a decrease of 46,483 rupees in the pay of these officers in the Estimate of 1862-63, caused by casualties.

105. *Warrant and Non-Commissioned Officers doing duty with the Public Works Department.*—The charge under this head in the Estimate of 1862-63, is 19,878 rupees, and if Government agree to the recommendations submitted by the Audit Board, and adverted to in paragraph 36 above, this will cease to be a military charge.

106. *Garrison and Cantonment Staff.*—There is a net increase of 35,737 rupees, which is to be assigned to the incorporation of pay proper with the staff allowances.

107. *Office Establishment, General Army Staff.*—Under this head there is an increase of 9,182 rupees in the Adjutant General's Department; of 1,866 rupees in the Quartermaster General's Department, and of 720 rupees in the office establishment of the Artillery Select Committee, making an actual increase of 11,768 rupees in the office establishments of the general staff, but there is a decrease in the Judge Advocate General's Department of 2,400 rupees, and of 13,476 rupees in the establishment of brigade majors, leaving a net decrease of 4,108 rupees, which is not explained. The increase to be occasioned by the regimental pay of non-commissioned officers and privates attached to these offices, being now charged against the departments; but as this is only an inference of mine, the Controller, Military Finance, will be called upon for a clear explanation of the increase, as well as to account for the decrease.

108. *Military Finance Department.*—The charges under this head need no further explanation than that given above in paragraphs 43 and 82.

109. *Barrack Department.*—There is a net increase in the amount estimated for the Barrack Department in this, over that of the previous year, of 54,288 rupees; but it does not represent any actual increase of expenditure; 1,325 rupees of the amount being on account of the incorporation of the pay proper of warrant and non-commissioned officers, and the residue, viz., 49,963 rupees, being transfers of charges which were last year represented under the head "Contingencies."

110. *Medical Department.*—The net decrease in the charges on account of the Medical Department in 1862-63, as compared with 1861-62, is 25,965 rupees, a comparatively trifling sum when contrasted with the decrease that has taken place in each of the other Presidencies. There has been a decrease of 1,50,990 rupees by the exclusion of officers in civil employ in the general medical staff of the Indian Army; 1,500 rupees in the staff of the British Forces; of 3,559 rupees on account of veterinary surgeons of the Indian Army; of 856 rupees for veterinary surgeons, British forces, and of 1,190 rupees on account of capitation allowance. The increase is 55,123 rupees on account of surgeons in charge of regiments of the Indian Army, and 69,713 rupees on account of surgeons in charge of British regiments; besides 7,294 rupees on account of warrant officers and native doctors.

111. *Pensions to Officers, Non-Commissioned and Warrant Officers, and Rank and File.*—There is an increase under this head of 1,62,519 rupees, and a decrease of 46,608 rupees, leaving a net increase of 1,15,911 rupees. Pensions being a charge over which there is no control, as they are governed entirely by casualties, the increase needs no explanation.

 112. *Commissariat*

112. *Commissariat Department.*—There has been an addition under this head in 1862-63 of 84,744 rupees on account of the incorporation of pay proper of officers; and there has also been an addition of 60,056 rupees on account of hospital, victualling, and quartermaster's establishments; but neither of these items has involved any actual increase, being mere transfers from one head of the Estimate to another. On the other hand, the decrease in the Bombay Commissariat Establishments in last year has aggregated 1,77,221 rupees, and the Estimate of the present year is reduced by the amount. The reductions have been effected in the warrant grades, executive establishments, office establishments, dooly bearers, and cattle establishments.

113. *Ordnance Department.*—There is an increase of 72,697 rupees exhibited under this head in the Estimate of 1862-63, as compared with that of 1861-62. A portion of this is, of course, owing to the transfer of the pay proper of officers employed in the department; but the major part of the amount would appear to be a *bonâ fide* increase, which requires to be explained, and which will form the subject of a reference to the Controller of Military Finance.

114. *Clothing Department.*—The net increase of 6,747 rupees under this head is wholly assignable to the incorporation of the pay proper of the commissioned and non-commissioned officers, with the departmental charges.

115. *Benevolent Allowances.*—Family allowance, while included with regimental allowances in the Estimates of the Bengal and Madras Presidencies of 1861-62, was exhibited as a separate charge in the Estimate of the Bombay Presidency, and I am, consequently, enabled to state, that there is an increase of 17,593 rupees this year under that head in the Bombay Presidency. It will have been observed from the preceding remarks that the Bombay practice of exhibiting the charge separately has now been made general in all the Presidencies.

116. *Allowance to Clergy.*—The increase under this head is 4,428 rupees on account of Roman Catholic priests.

117. *Camp Equipage Department.*—A decrease of 13,380 rupees has resulted from a revision of the establishments made during 1861-62.

118. *Bazar Department.*—There has been an increase of 8,282 rupees on account of the incorporation of the pay proper of the officers, but whether the cost of the Bazar Department should be a military charge is now under the consideration of the Audit Board.

119. *Contingencies.*—The decrease under the head of Contingencies in the Estimate for 1862-63 is 2,44,337 rupees, as compared with the previous year. The estimate, as originally submitted by the Controller, only indicated a decrease of 45,377 rupees; but on investigating the details, it has been reduced by the amount above indicated. From the uncertainty of these charges there is a tendency to over-estimate them, but the reductions made have been well considered.

Title I.	*Rs.*
Controller's Estimate -	1,96,80,667
Revised - „ -	1,88,06,116
Decrease - -	*Rs.* 8,74,551

The total reductions made from Title I. of the Bombay Military Estimate, as submitted by the Controller of Military Finance, is 8,74,551 rupees, as shown in the margin.

120. The result of all the above modifications is, that Title I. of the Military Budget Estimate of all India for 1862-63, representing the charges personnel, has been reduced from 10,15,84,233 rupees, as set forth in the Estimates submitted by the Controllers of Military Finance at the three Presidencies, to 9,71,08,364 rupees, or by 43,69,536 rupees, and placing the revised Estimate of 1862-63 in juxtaposition with the sanctioned Estimate of 1861-62, the result is as below:—

Year.	Charges Personnel, or	Bengal.	Madras.	Bombay.	Total.
		Rs.	*Rs.*	*Rs.*	*Rs.*
1861-62 - - -	Title I. - - -	5,53,32,043	2,69,73,048	1,91,72,809	10,14,77,900
1862-63 - - -	Title I. - - -	5,36,19,803	2,46,82,445	1,88,06,116	9,71,08,364
	Decrease - - *Rs.*	17,12,240	22,90,603	3,66,693	43,69,536

121. It

121. It will be found that the above amounts give for charges personnel during the present year, about 3·29 per cent. less in Bengal, 8·49 per cent. less in Madras, 1·34 per cent. less in Bombay, than those of 1861-62, while, as regards all India, these charges, as estimated for 1862-63, are 4·30 per cent. lower.

122. The second grand division of the Estimate is Title II., which comprises charges materiel, or all supplies, for the provisioning, clothing, and equipment of the Army. These charges, as represented in the Estimates submitted by the Controllers of Military Finance, amount to 2,53,01,652 rupees in the proportions for the respective Presidencies, entered in the margin. These charges being unfixed in their nature, and liable to great fluctuation according to variations in local circumstances, have required a much closer investigation than the charges under Title I., for pay and allowances, which can only be subject to increase or decrease when there is an alteration in numerical strength or in the rates of pay, and then generally under specific orders of Government. The subjoined review in detail of these charges, according to Presidencies and Departments, will, I hope, be found useful in future towards effecting a close examination of Departmental Estimates.

CHARGES MATERIEL.—TITLE II.

	Rs.
Bengal - - - -	1,38,20,205
Madras - - - -	64,87,561
Bombay - - - -	49,93,886
Total - - Rs.	2,53,01,652

BENGAL.

COMMISSARIAT DEPARTMENT.

123. *Victualling Europeans.*—The Commissary General assumes that the European strength in the Bengal Presidency, during 1862-63, will be 49,000 men, of whom 45,000 will receive ordinary rations, 4,000 being dieted in hospital, and calculates the commissariat expenditure on these numbers.

124. By the Quartermaster General's return, dated 1st February 1862 (the latest received), the effective strength of the European force in Bengal is given at 43,638, which is nearly the established strength for the number of corps allotted to Bengal by the Despatch of the Government of India, dated 18th May 1861, as modified by the Despatch from the Secretary of State, No. 247, of the 17th June 1861, and on which I submitted in letter, No. 407*a*, dated 11th July 1861, revised Tables for the strength of European forces in India.

125. In this Department Report, No. 7259*a*, dated 18th March 1862, it was recommended to Government to diminish the cavalry by two European cavalry regiments, and to maintain only five regiments on a uniform strength of 500 rank and file each. But by the letter from the Military Department, No. 356, dated 10th April 1862, Government have decided not to reduce the number of European cavalry regiments, but to modify their strength to 485, as per margin, the East India regiment being retained at an establishment of four companies, and the Lahore Light Horse at the strength of a squadron of cavalry, the European infantry regiments being 35 in number, *vide* paragraph 51 of letter, No. 7259*a*, of 18th March 1862. The establishment of the European forces of the Bengal Presidency will therefore be 42,865 Europeans, belonging to the arms as entered in the margin and allowing for supernumeraries, the total on the year may be calculated at 43,783. Then deducting the proportion of sick, about 1 in 12, the number to be provided with ordinary rations will be 40,135, and those with hospital diet 3,648, this strength being about nine-tenths of that assumed by the Commissary General.

			Rs.
Artillery, 39 batteries	at 140	=	5,460
„ 16 reserve	at 75	=	1,200
Infantry, 35 regiments	× 918	=	32,130
Cavalry, 7 „	× 485	=	3,395
East India Regiment	1 × 414	=	416
Lahore Light Horse	1 × 146	=	146
Sappers - - - - -			120
TOTAL - - Rs.			42,865

126. The average rate for rations per man is given in the Commissariat Estimate at *Rs.* 8. 9. 8. per mensem, or *Rs.* 103. 4. per annum, including the value of articles to be taken from reserve stock, a rate that has been verified by the statistics of the first six months of the year 1861-62, as collected in the Office of the Examiner, Commissariat Accounts.

 127. Applying

127. Applying this rate to the number of men, viz., 40,135, the calculation is that 41,43,939 rupees will be required for the year's expense of European rations. But the value of articles to be used from the present reserve stock is estimated at 3,92,936 rupees, according to the modified strength; the net cash to be expended on account of rations will therefore be 37,51,003 rupees, instead of 41,87,036 rupees, the figure inserted in the Commissariat Estimate.

128. Besides the rations, there are other items classed under the head "Victualling Europeans," which should be altered in the proportion that the strength is reduced, viz., 90 to 100. The altered results, as compared with those in the Commissariat Estimate, are given below :—

	Commissariat Estimate.	Revised Estimate.	Difference.
	Rs.	*Rs.*	*Rs.*
Cost of rations	41,87,036	37,51,003	4,36,033
Victualling contingencies	42,633	38,370	4,263
Dry battu	12,453	11,208	1,245
Extra batta	46,875	42,187	4,688
Subsistence allowance	6,419	5,777	642
Sea and river provisions	1,200	1,080	120
Expense of soldiers' gardens	15,682	14,114	1,568
TOTAL	43,12,298	38,63,739	4,48,559

129. *Public Cattle Department.*—In the Estimate of 1861-62, 10,70,356 rupees were allowed for the expense to be incurred on account of the feed of public cattle. In the estimate for 1862-63, the amount required for this purpose is stated to be 13,61,257, the difference being 290,901. On comparing the numbers of cattle, the following excess in those kept up, over those allowed in 1861-62, is observed :—

	1861-62.	1862-63.	Difference.	
			Increase	Decrease.
Elephants	700	1,236	536	—
Camels	7,778	6,900	- -	878
Bullocks	3,000	6,341	3,341	—
Mules	475	239	- -	236

The rates adopted by the Commissary General of Bengal for the feed of the above cattle are as follow :—

For each	Elephant	297 Rupees per Annum.
„	Camel	$66\frac{3}{4}$ „ „
„	Mule	117 „ „
„	Bullock	64 „ „

130. It is urged by the Commissariat Department that at whatever number below that now existing the standard number may be fixed, those now with the department must be fed until disposed of, or absorbed by casualties. This is true, but as on comparing the present numbers with those of April last, it is found there has been a decrease during the year of 61 elephants and 4,216 bullocks, a proportionate decrease may be calculated on during 1862-63, which would reduce the number of elephants to 1,170, and entirely absorb the surplus bullocks. The cost of the feed of the numbers so to be reduced may therefore be estimated for, as likely to be incurred during only half the year, that is to say, that the practical effect of the decrease during the year will be equivalent to half a year's cost of the numbers reduced. This will yield a saving of 1,07,566 rupees, to which should be added two other sums, viz., 1st, 15,525 rupees, being the difference between the average rate taken by the Commissary General for Rewaree camels, viz., *Rs.* 66. 12., and that ascertained from the statistics in the

the Commissariat Examiner's Office, *Rs.* 64. 8.; and second 7,887 rupees, accruing in the same way on account of mules, 117 rupees, being the Commissary General's rate, and 84 rupees, that adopted by the Examiner, Commissariat Accounts. The aggregate saving therefore under this head is 1,30,978 rupees, leaving the amount assigned for the expenditure of 1862–63 at 12,30,279 rupees.

131. *Cavalry Supplies.*—The Estimate for the feed of horses amounts to 10,43,475 rupees. The rate is 87 rupees per year per horse; the number of horses, viz., 10,577, assumed to be effective, is beyond the strength fixed by recent orders, even modified as those orders are by altering the number of cavalry horses to be kept below the established strength of men, from 15 to 5 per cent. The number of horses to be maintained in the regular Bengal Army are as nearly as follows:—

	Non-Commissioned Rank and File.	Less 5 per Cent.
Cavalry Regiment	7×485=3,395	—169=3,226
Horse Artillery Batteries	13×175=	2,275
Field „ „	26×110=	2,860
Lahore Light Horse		140
Body Guard		129
TOTAL		8,630
Add for the Punjaub and Hyderabad Artillery		570
TOTAL		9,200

132. The number of horses to be estimated for, therefore, is 9,200, which, at 87 rupees per horse, would give 8,00,400 rupees, instead of 10,43,475 rupees, showing a difference of 2,43,075 rupees to be deducted from the Commissary General's Estimate.

133. The revision above made, and the consequent reduction of the Estimate, is fully supported by statistics recorded in the Office of the Examiner, Commissariat Accounts, and from which it appears that there is a falling tendency in the expense incurred on account of the feed of horses, which for the first six months was about 20 per cent., the expenses in May being 1,07,529 rupees, and those in October 88,185 rupees; the number of horses fed in the month of May, according to the number of rations issued, being 12,975 against 11,596 in October; so that, while the number of horses to be fed is decreasing, the rates of feed are falling in a still greater ratio.

134. *Purchase of Reserve Stock.*—The sum of 7,69,898 rupees is entered in the Estimate as required for the purchase of reserve stock. Under an existing contract, the Commissariat Department is bound to receive 15,000 gallons of rum per month, or 180,000 gallons per year, which is below the average consumption; the balance in store, however, being large, this rate of delivery is for this year ample for all requirements. The sum required to pay for the 180,000 gallons of rum at *Rs.* 1. 4. per gallon, amounts to 2,25,000 rupees, and the transit charges are set down at 22,500 rupees; in all 2,47,500 rupees. The charges under this head are—

	Rs.
Rum	2,47,500
Victualling supplies	1,28,549
Contingencies connected with victualling supplies	1,86,286
Dieting supplies	69,089
Contingencies connected with dieting supplies	63,050
Ditto General	57,000
Consignments	18,224
Contingencies connected with consignments	200
TOTAL *Rs.*	7,69,898

The victualling and dieting supplies are to cost together 1,97,638 rupees; and for the contingencies, or the charges of an indefinite nature, 3,06,336 rupees are required under this head. These contingencies are said to comprise packing and the cost of transport, but it is objectionable to represent under the head of contin-

gencies any charge capable of being clearly defined. The Estimate under this head, therefore, is not satisfactory; it might have been early known to the Commissariat Department that a large supply of tea would be required to be obtained and paid for this year, in replenishment of reserve stock, to the extent of full 4½ lacs of rupees, in addition to the requirement of tea. The provision made under the head "Victualling Europeans," as modified by this department for the consumption of reserve stock, viz., 3,92,926 rupees. Hence, were reserve stock to be replenished exactly in the degree to which exhausted, the sum to be allowed for the purpose would be only 3,92,926 rupees; and, presuming that at least 2½ lacs of this sum represents the value of tea, there will then remain 1,42,926 rupees for the renewal of miscellaneous stock articles, to which, adding 4½ lacs, the sum required for maintaining a 15 months' reserve stock of tea, the requirements for the replenishment of reserve stock will be as follows:

	Rs.
Victualling and dieting supplies	1,42,926
Tea	4,50,000
Rum	2,47,500
Contingencies for packing, transit, &c.	1,50,009
TOTAL *Rs.*	9,90,435

135. In reference to the Estimate for the purchase of reserve stock, the Commissary General has openly informed this department that it will be subject to thorough revision at an early date; and I have no doubt this review will prove useful, owing to the care which the Commissary General assures me Captain Ogilvie has taken in drawing out the Estimate.

136. *Purchase of Live Stock.*—Under this head, 48 horses are proposed to be purchased for the Punjab Irregular Force, at a cost of 15,000 rupees, being an average of 312 rupees each, but in all probability these horses can be supplied from the studs, and the attention of the Commissary General and the Superintendent of Studs will be called thereto. Besides the horses, 146 camels, costing 2,000 rupees, are said to be required for the Punjab Government. The Commissariat Department requires 101 mules and yaboos to be employed in the transit of stores in mountainous districts, and for which 6,940 rupees are wanted. None of these requirements seem to be absolutely necessary, and if a sum of 10,000 rupees, instead of 23,940 rupees, were allotted to the Commissariat Department for the purchase of live stock, it would prove ample.

137. *European Hospital Supplies.*—The sum estimated for under this head is 9,36,545, rupees as the cost of keeping 4,000 men in hospital, and would give an average of about 234¾ rupees per man per annum.

This rate includes the following charges:—

	Rs.	*a.*	*p.*
Dieting, per man	136	3	7
Contingencies	14	15	9
Bazar medicines and hospital necessaries	23	15	9
Medical comforts	21	10	6
Hospital clothing and hospital miscellanies	37	8	–
TOTAL *Rs.*	234	5	7

138. In the Estimate of 1861–62, 180 rupees per man per annum were allowed for hospital dieting, including all items except bazar medicines and hospital clothing. The figures in the Estimate of 1861–62 were as follow, calculated for 5,000 sick:—

	Rs.	*a.*	*p.*
Dieting, &c.	9,00,000	–	–
Bazar medicines	92,638	–	–
Hospital clothing	1,74,047	–	–
5,000)	11,66,685	–	–
Rs.	233	2	4

139. By figured statements subsequently received from the Medical Examiner, the average actual expense incurred in hospitals from May to October 1861, is at

at the rate of 192 rupees per man for all the above supplies,* exclusive only of clothing, but which being added at the rate taken by the Commissary General, viz., *Rs.* 37. 8. per man per annum, would make the aggregate cost per man per annum *Rs.* 229. 8.; and as the probable number in hospital during 1862-63 will be 3,600 men, the amount required for the cost of supplies to European hospitals will be only 8,26,200 rupees. The amount to be deducted from the Estimate is therefore 1,10,345 rupees; but I may remark that it would have been more satisfactory if the proportion of reserve stock to be used had been shown under this head, as under that of victualling.

* Dieting.
Bazar Medicines.
Hospital Necessaries.
Hospital Contingencies.

140. *Supplies to Medical Department.*—The amount entered in the Estimate under this head is 49,924 rupees, as shown in the margin, but by a communication from the Inspector General, Medical Department, No. 1558, dated 22d March 1862, the allotment for the Cawnpoor Circle has been reduced from 4,000 rupees to 3,000 rupees; the estimated sum will therefore be 48,924 rupees; that entered in the sanctioned Estimate of 1861-62 was 50,000 rupees.

	Rs.
Medical Depôt supplies	48,627
Contingencies	1,297
TOTAL	*Rs.* 49,924

141. *Victualling Native Troops.*—The bulk of the estimated charge under this head, which amounts to 1,49,917 rupees, is on account of compensation for dearness of provisions, viz., 1,47,744 rupees. The provision made in the Estimate of 1861-62 for compensation was 1,16,695 rupees; the excess this year is therefore 31,049 rupees. In consequence of the reduction of the numerical strength of the Native Army, and the more favourable state of the markets, the sum required for compensation for dearness of provisions ought to be less this year. It will be ample provision for 1862-63, if the sum allowed in 1861-62 be granted, viz., 1,16,695 rupees, thus reducing the Commissariat Estimate by 31,049 rupees.

142. *Native Hospital Supplies.*—The only items under this head are bazar medicines and hospital necessaries, which together amount to 10,000 rupees. The charge seems moderate and unobjectionable.

143. *Transport Charges.*—The aggregate amount required for Transport Charges is 1,63,334 rupees, and is sub-divided into two sums, viz., 1,33,817 rupees for the transit of troops, and 34,517 rupees for the transit of medical stores, but to this total must be added 1,20,000 rupees for the carriage to be supplied to the Ordnance Department, thereby making the aggregate of transport Charges, 2,83,334 rupees. This, however, is exclusive of the transit of commissariat supplies, which is provided for as "Contingencies" under the several heads of "Victualling Europeans," "European Hospital Supplies," "Purchase of Reserve Stock," "Malt Liquor, &c." As regards the movement of troops, however, it may be expected that owing to the extensive movements during the last year, the movements of the year 1862-63 will be fewer, but there is no definite information in this department respecting the intended movements in 1862-63. Government have, however, in Financial Resolution, No. 2330, dated 31st March 1862, ordered this to be supplied, and called attention to letter No. 7570*a*, dated 25th March 1862, from this department.

144. *Barrack Department.*—The contingent charges connected with the administration of the Barrack Department and the supply of barrack furniture, are set down at 3,38,214 rupees for the year 1862-63, as shown in the margin. It has already been remarked that "Contingencies" is a very inappropriate head for any charges that can be clearly defined; and this point will be pressed on the attention of the Commissariat Department. The charges thus represented as contingencies, doubtless, are for lighting, and other petty supplies, and according to the estimated amount, these average on the European force nearly 8 rupees per man per annum; but 6 rupees per man would appear to be ample to cover all contingencies; I have, however, left the amount untouched, pending a further investigation into the detail.

	Rs.
Contingencies	3,31,316
Barrack furniture	6,898
TOTAL	*Rs.* 3,38,214

145. It will be perceived on referring to the margin, that the estimated cost of barrack furniture is a mere trifle, viz., 6,898 rupees. This may be owing to two causes; first, that the accurate inventory made during the present year of the stock of barrack furniture has proved it to be in excess of actual requirements; and secondly, that under the arrangement formerly existing, by which the Public Works Department supplied all articles of barrack furniture, the bulk of the charge for such supply has been excluded from the Commissariat

Estimate. Under recent orders, however, the Commissariat Department is required to pay for the supply of furniture obtained from the Public Works Department or other sources, and some modification of the Estimate may therefore be necessary.

146. *Malt Liquor.*—The amount estimated under this head is 12,06,567 rupees, as shown in the margin; but under a mistaken idea that stores landed at Kurrachee for the use of the Bengal Presidency, and which are to be paid for in Bombay, should not be included in the Budget Estimate of the Bengal Presidency, the value of the malt liquor required for the European portion of the Bengal Army situated in the Upper Circle has been excluded from the Bengal Commissariat Budget Estimate. This is confounding the Cash Requirement Estimate with the Budget Estimate, documents which are very different from each other, and whose distinctive characters have been frequently explained. The supply of malt liquor required for the Bengal Presidency and expected to be landed at Calcutta and Kurrachee during 1862-63, is,—

	Rs.
14,387 Hhds. at 60 rupees each	8,63,220
Contingencies, including Transit Charges	3,43,347
Rs.	12,06,567

	Hhds.	Contractor's Price.	Total.
		Rs. a. p.	*Rs. a. p.*
Porter	17,517	at 41 3 8	7,22,211 5 –
Ale	24,676	at 46 9 –	1,48,976 4 –
Contingencies, including transit charges	– –	– – –	8,05,693 – –
		Total - *Rs.*	2[illegible],76,880 9 –

The Estimate must therefore be increased by 14,70,313 rupees.

147. *Bedding.*—The cost of bedding is estimated at 2,34,493 ru[illegible]pees, which for 42,000 men, including provision for soldiers' wives, would give [illegible]an average of nearly 6 rupees each. The Estimate may therefore be considerat[illegible]e moderate.

148. *Miscellaneous Charges.*—The Estimate under this head is 79,[illegible]56 rupees, and the only reason assigned is that the money is required to meet th[illegible]e advances made in one Commissariat range on account of another. But as the officer of each range has provided fully for his requirements, the p[illegible] executive which these advances are required will be found provided for, or inclu[illegible]rposes for aggregate of the provision made for all the executive ranges, the amo[illegible]ded in the fore must be excluded from the General Estimate. It has, however, s[illegible]nt there-ascertained that the Commissariat Department were desirous of maki[illegible]nce been sion under this head for the extra expenses incurred on account of "C[illegible]g provi-parties," but such extra expense will be comparatively trifling, and [illegible]ommand amply covered by an allowance of 20,000 rupees; at the same time it wo[illegible]will be more desirable to estimate for these charges under a distinct head. uld be

149. *Ordnance Department.*—The cost of the supplies to be provided by the Commissariat to the Ordnance Department is estimated at 5,56,495 rupees; that is, 3,80,495 rupees on account of stores, and 1,76,000 rupees on account of carriage. The estimate for stores is moderate, but that for carriage is high, being 56,006 rupees in excess of the amount sanctioned in 1861-62, and which, there is good reason to believe, has not been exceeded. It is considered safe, therefore, to fix the carriage at the amount granted last year, viz., 1,20,000 rupees, thus reducing the estimate by 56,000 rupees. The sum of 1,20,000 rupees has been included under the head transit charges; and probably this sum may be even further reduced, for if the movements of troops this year be few, the reserve and supernumerary transport cattle may be made available for the carriage of departmental stores. The expense of moving ordnance for the practice of artillery may also be diminished by making use of the ordnance available at each station, or by employing the very large number of transport train cattle maintained for siege pieces in moving the guns from one station to another for the annual practice of artillery, or in adapting the scale of practice to the ordnance at the stations.

150. *Port*

150. *Port Blair.*—The charges estimated for under this head are as per margin, for establishments and supplies, amounting to 1,21,236 rupees. It is not a military charge, and as such, should not fall against the Military Budget grant, but should be provided for in the Civil Budget, in order that cash payment may be made to the Military Department for the supplies furnished by it in pursuance of the provisions of the Financial Resolution of the 19th August 1861.

	Rs.
Naval Brigade	58,452
Superintendent, Port Blair	60,156
Provision for convicts	2,628
Total	*Rs.* 1,21,236

151. *Marine Department.*—The supplies to be made by the Commissariat on account of the Marine Department, are on data furnished by the marine authorities, estimated at 6,64,176 rupees, but this also is not a charge falling against the Military Budget grant, as it is to be met out of the grant made for the Marine Department, under the Government of India, and will be provided for in that Estimate, the Commissary General obtaining the funds for the supplies on separate letters of crdit.

152. The subjoined summary will show the modifications made in the Estimate of the Commissariat Department as originally submitted.

Summary, Commissariat.	Controller's Estimate.	Additions.	Reductions.	Revised Estimate.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Victualling Europeans	43,12,298	- -	4,48,559	38,63,739
Public Cattle Department	13,61,257	- -	1,30,978	12,30,279
Cavalry supplies	10,43,475	- -	2,43,075	8,00,400
Purchase of reserve stock	7,69,898	2,20,537	- -	9,90,435
Purchase of live stock	23,940	- -	13,940	10,000
European hospital supplies	9,36,545	- -	1,10,345	8,26,200
Medical Department	49,924	- -	1,000	48,924
Victualling native troops	1,47,744	- -	31,049	1,16,695
Native hospital supplies	10,000	- -	- -	10,000
Transport charges	1,63,334	1,20,000	- -	2,83,334
Barrack Department	3,38,214	Untouched, pending further investigations into the details forming contingencies.		3,38,214
Malt liquor	12,06,567	14,70,313	- -	26,76,880
Bedding	2,34,493	- -	- -	2,34,403
Ordnance Department	5,56,495	- -	1,76,000	3,80,495
Miscellaneous charges or extra expense for command duties.	79,056	- -	59,056	20,000
Port Blair	1,21,236	- -	1,21,236	—
Marine Department	6,64,176	- -	6,64,176	—
TOTAL *Rs.*	1,20,18,652	18,10,850	19,99,414	1,18,30,088
		Net Decrease *Rs.*		1,88,564

ORDNANCE DEPARTMENT.

153. Having, in connection with the Estimate of the Commissariat Department disposed of the amount required for the stores and carriage to be supplied by the Commissariat to the Ordnance Department, it only remains now, in reference to the Estimate of the latter Department, to consider the expenditure to be incurred during 1862–63, on account of services under the direct control of the Inspector General of Ordnance. The cost of these services is thus detailed in the Estimate:—

	Rs.
Repairs of camp equipage	40,000
Repairs of harness and saddlery	22,000
Contingent expenses	27,022
Forest operations	89,875
Supply of timber agency stock	89,340
Freight for stores shipped from port to port	2,000
Value of stores to be obtained from England	96,067
Freight for stores shipped in England payable in India	20,000
TOTAL *Rs.*	3,86,304

154. The amount required for the repair of the harness and saddlery is for the horse equipments in use with the old Royal artillery and cavalry, the

allowance of one rupee per saddle, and *Rs.* 1. 8. per harness for the horse equipments in use with the Indian artillery and cavalry being drawn with their pay and allowances as a regular contract rate. To this Estimate there is nothing to object, as the reserve stock of local supplies is stated to be low. The amount required for Forest operations and Timber Agency Stock; aggregating 1,79,215 rupees, appears large, but of the amount estimated for last year on this account, viz., 2,16,302 rupees, only 1,29,519 rupees were expended up to February last, and therefore, in order not to reduce the reserve stock below a safe standard, last year's economy must be compensated for by a somewhat extra expenditure during 1862-63.

155. The amounts now passed under the several heads, as compared with those sanctioned last year, are as follow:

Services.	Sanctioned in 1861-62.	Estimate of 1862-63.	Increase.	Decrease.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Repairs of camp equipage - -	40,000	40,000	—	—
„ of harness and saddlery -	12,000	22,000	10,000	—
Contingent expenses - - -	23,000	27,022	4,022	—
Forest operations - - - -	- -	89,875	89,875	—
Timber agency stock - - -	73,000	89,340	16,340	—
Freight for stores from port to port -	- -	2,000	2,000	—
Value of stores to be obtained from England - - - - - -	- -	96,067	96,067	—
Freight for stores shipped in England payable in India - - - -	25,000	20,000	- - -	5,000
Stores supplied to the ordnance manufactories - - - - - -	1,56,716	- -	- -	1,56,716
Total - - - *Rs.*	3,29,716	3,86,304	2,18,304	1,61,716

This Estimate, as a whole, is fully warranted by the course of the expenditure during 1861-62, as far as ascertained. The only item that may attract attention, not for its exorbitance, but because of the smallness of the amount, is the value of stores to be received from England, which are estimated at below one lac of rupees, and more especially as the Inspector General has declared that this demand "includes everything required at present, all previous indents being considered cancelled;" but that officer adds, in explanation, "the demand is small in consequence of the large reserve stock, which is caused to a considerable extent by the reduction of the army."

156. I deem it advisable to quote here the further remarks of the Inspector General of Ordnance, in reference to the demand for stores from England: "It was recommended in Ordnance Department's letter to Government, No. 8076, dated 6 February 1861, that English supplies should be sent out so as to arrive at Calcutta and Ferozepoor during the year for which they were estimated. Until this course be pursued, the amount estimated for will form no criterion of the actual expenditure which will be incurred in England during the year on this account." I support this request, and advise that the contracts for stores be reported immediately they are made in England, and that the date by which to be supplied, in what quantities, and at what cost, together with the arrangements for shipping the stores be likewise reported.

Clothing Department.

157. The clothing estimate of the Bengal Presidency, including the value of materials received from England, local supplies, and tailoring charges, amounts to 15,41,162 rupees, exclusive of establishments; but adding these latter, the aggregate cost according to the Estimate is as below:

	Rs.
Cost of English material - - - - - - -	9,92,093
Cost of local supplies, compensation, and tailoring charges - - - - - - - - -	5,49,063
Salaries of commissioned and warrant officers and office establishments - - - - - - - - -	95,443
Total - - - *Rs.*	16,36,599

158. There

158. There are some features in this Estimate which are markedly different from the probable results set forth according to the data given in the Madras Clothing Department Estimate. In the Bengal Estimate the value of the English material to be used up in 1862–63 is 9,92,093 rupees, and the cost of local supplies, compensation, and tailoring charges is 5,49,063 rupees, the latter being about 55 per cent. of the former; whereas in the Madras Presidency the value of the English material to be used in 1862–63, including that for British regiments, is 6,37,955 rupees, and the cost of local supplies, compensation, and tailoring charges is 1,62,429 rupees, or about 25 per cent. on the value of English materials.

159. Then again the fact that the Madras Estimate for 13,605 Europeans and about 45,000 Natives, including the Hyderabad Contingent (these figures being those assumed in the Estimate as submitted), requires materials to the value of 6,37,955 rupees, according to the scale indicated in the Madras Estimate, and that the Bengal Clothing Department professedly for 45,498 Europeans and 69,492 natives (the figures used in the Bengal Estimate) only requires materials to the value of 9,92,092 rupees, is unaccountable. It is to be observed, as regards the Madras Clothing Estimate, that there are discrepancies in the value of clothing which require to be examined. For instance, serge trowsers costing more than woollen trowsers, and the supply of both being estimated for in the same year. As these discrepancies, however, for the most part only affect the value of reserve stock to be used, they will not much interfere with the cash requirement estimate, and will therefore admit of rectification at leisure, and to effect which, the attention of the Controllers of Military Finance at both Presidencies will be directed.

160. The cash requirements for local supplies, tailoring charges, and compensation of the Bengal Clothing Department are above shown to be 5,49,063 rupees, exclusive of the charge for establishments, as estimated for by the department. The amount allowed in the Estimate of 1861–62 for these charges was 5,62,504 rupees, so that this year's Estimate is somewhat below that of last year. The ascertained disbursements of the Clothing Department for the year 1861–62 do not sustain any claim to so large a demand, being on the scale of about 4¼ lacs for the year, and there is no circumstance to warrant a larger expenditure in 1862-63 than has been incurred during 1861-62.

161. Having noticed the great disparity in English material to be used at Madras and Bengal, perhaps it would not, until further explanation be afforded, be advisable to attach too much importance to the comparative cost of clothing European and Native troops in the two Presidencies. According to the data in the Estimates submitted by the two departments, the cost of clothing a European soldier in the Bengal Presidency is *Rs.* 25. 2. against *Rs.* 35. 11. in Madras, and a Native soldier *Rs.* 6. 3. against 7 rupees in Madras, according to the following calculation:

	Europeans.	Natives.	Standard and Colours.
Clothing materials - - - -	7,16,989	2,75,104	4,000
Tailoring charges - - - -	3,59,301	28,100	—
Establishment charges - - -	½ = 66,522	½ = 66,522	—
	11,42,812	3,69,726	4,000
	divided by 45,495 = *Rs.* 25 . 2. per man.	divided by 59,492 = *Rs.* 6. 3. per man.	

162. The data on which the consumption of English material has been estimated must necessarily affect the extent of the demand comprised in the annual indent on the Home Authorities.

Stud Department.

163. The Estimate made for this department in 1861–62 by the officers of the Stud Department, and accepted by this department, was for 14,61,996 rupees, that submitted by the Superintendent of Studs for 1862–63, is for 12,69,338 rupees, being 1,92,658 rupees below the Estimate of 1861–62, but information collected by this department subsequent to the submission of the Budget Estimate of 1861-62, afforded unmistakeable evidence that an excessive Estimate had been originally prepared by the Stud Department.

164. The Estimate submitted for the present year, amounting to 12,69,338 rupees, comprises the following items:—

	Rs.
Keep of cattle	9,01,979
Road expenses of cattle	38,618
Purchase of cattle	2,74,775
Depôt contingencies	53,966
TOTAL *Rs.*	12,69,338

From the more detailed Estimates of the stud officers, the following Table has been compiled, showing the numbers of cattle and the rates of feed.

Description of Cattle.	North Western Provinces.			Central Stud.			Kurnaul Remount Depôt.			Total.
	No.	Rate of Keep per Mensem.	Amount.	No.	Rate of Keep per Mensem.	Amount.	No.	Rate of Keep per Mensem.	Amount.	
		Rs. a. p.	*Rs. a. p.*		*Rs. a. p.*	*Rs. a. p.*		*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Stallions	258	8 15 6½	2,314 9 9	100	12 12 9½	1,279 15 2	–	– – –	– –	3,594 8 11
Remounts	–	– – –	– –	–	– –	– –	1,680	9 14 –	16,590 – –	16,590 – –
Colts and fillies	2,300	7 4 11¾	16,815 12 1	3,280	7 9 4	24,873 5 4	–	– – –	– –	41,689 1 5
Mares	125	6 4 6¾	785 10 3¾	260	9 – 3½	2,344 11 10	–	– – –	– –	3,130 6 1¾
Cart Horses	3	10 8 –	31 8 –	15	10 8 5¼	157 14 6¾	–	– –	– –	189 6 6¾
Express camels	2	12 – –	24 – –	–	– – –	– –	1	3 8 –	3 8 –	27 8 –
Pony teaser	1	3 3 7	3 3 7	–	– – –	– –	–	– – –	– –	3 3 7
Bullocks	150	6 2 9	925 12 6	720	3 9 3	2,576 4 –	140	4 4 –	595 – –	4,097 – 6
Ditto, cultivation	600	– – 5¾	17 15 6	–	– – –	– –	–	– – –	– –	17 15 6
TOTAL per Mensem	–	– – –	20,918 7 8¾	–	– – –	31,232 2 10¾	–	– – –	17,188 8 –	69,339 2 7½
TOTAL per Annum	–	– – –	2,51,021 12 9	–	– – –	3,74,786 2 9	–	– – –	2,06,262 – –	8,32,069 15 6
Cultivation Expenses	–	– – –	1,175 12 8	–	– – –	1,625 – –	–	–	—	—
TOTAL per Annum	–	– – –	14,109 8 –	–	– – –	19,500 – –	–	– – –	– –	33,609 8 –
								GRAND TOTAL *Rs.*		8,65,679 7 6

On examining these rates with those recorded by the Examiner of Commissariat Accounts, as admitted during 1861–62, they are rather below than above the average, and the charges therefore seem admissible.

165. The keep of the cattle at the Hissar Farm costs for maintenance 36;300 rupees per year, and is as follows:—

96 Herd bulls 52 Supernumerary bulls 3,335 Cows 425 Castrated produce 1,209 Male „ 1,338 Female „ 14 Camels 225 Bullocks	3,025 rupees per mensem,	or 36,300 rupees per annum.

The

The utility of keeping up such a department of supply is now very questionable, when it has been declared by competent authority, namely, Colonel Thomson, C.B., late Commissary General, that carriage cattle to any extent can be procured on a few days' notice, and when all artillery batteries are now horsed and bullock draught disused, except for heavy field ordnance.

166. From the tabular statement above given, it will be observed that at the Kurnaul Remount Depôt, the maintenance of 1,680 remounts costs nearly two lacs of rupees, or 119 rupees per horse. Now it is pretty well understood that a horse in a remount depôt costs considerably less than when effective with cavalry or artillery. From this report it will be seen that the Commissariat Department estimates the annual cost of the feed of horses in use with the army at 87 rupees per horse; taking 72 rupees, therefore, as the cost of the feed of a horse at the remount depôt, a rate warranted by results recorded in the office of the Commissariat Examiner, the 1,680 remounts standing in the Kurnaul Depôt should only cost 1,20,960 rupees per annum; the amount to be deducted from the Estimate of the Kurnaul Remount Depôt is therefore 78,120 rupees.

167. The cattle proposed to be purchased are as follows:—

		Rs.
50	Stallions	75,000
900	Colts and fillies, N. W. Division	93,000
910	„ „ Central „	1,00,600
100	Bullocks, N. W. Division	3,000
53	„ Central „	1,675
10	Express Camels	800
25	Bulls	700
		Rs. 2,74,775

I cannot see the necessity for so extensive a purchase of cattle, and pending further inquiry which the Controller of Military Finance has been directed to make, I would suggest to Government to restrict the purchase of cattle to the following:—

		Rs.
25	Stallions	37,500
900	Colts	93,000
100	Bullocks	3,000
25	Bulls	700
		Rs. 1,34,200

168. The amount therefore to be deducted from the Estimate on account of the purchase of cattle, is 1,40,575 rupees; and adding to this the sum struck out of the Estimate for the Kurnaul Depôt, namely, 78,120 rupees, the total amount to be deducted is 2,18,695 rupees from the aggregate Estimate of the Stud Department, namely, 12,69,338 rupees, leaving the residue, 10,50,643 rupees, as the grant for the year. But I have still strong doubts whether there will be any occasion for appropriating to the full extent the reduced amount above allowed for the purchase of cattle.

169. Further, as an additional stud is proposed to be formed, I would suggest to Government that if the superintendent of studs be able to effect any savings out of the amounts allotted for the purposes above specified, and that if he can further diminish the number of colts to be purchased without interfering with the good faith to be observed towards the breeders, he be permitted to exercise his judgment in appropriating the sum saved to increase the number of stallions. The bullocks required to be purchased for the Stud Department, it appears, might be obtained without additional cost from the Hissar Farm, or from the surplus bullocks now on the hands of the Commissariat Department.

Medical Department.

170. In the Commissariat Departmental Estimate, provision was made for the supply of petty stores to medical depôts to the extent of 48,924 rupees. In addition to such supplies, there are others obtained direct by the medical store-

keeper with the sanction of the Principal Inspector General, Medical Department. These supplies, the medical examiner informs this department, consist of sulphuric and nitric acids, ether, castor oil, &c., for which the medical storekeeper enters into direct contract; and besides these, silver, to the amount of 6,145 rupees, is also obtained from the Mint. The total cost at which the services, under the direct control of the Principal Inspector General, Medical Department, are estimated at, is 31,127 rupees, and the sum appears to be admissible.

171. The additions and reductions made in Title II. in the Bengal Military Estimate of 1862-63, result in a net increase of 11,25,096 rupees as shown in the margin, which is attributable, exclusive of the additions made on account of malt liquor, to those representing the value of Europe stores not hitherto paid for in India. The gross reduction made from the Controller's Estimate is 16,73,423 rupees; and the gross addition thereto 27,98,519 rupees, the latter comprising 4,170,313 rupees for malt liquor, and 13,28,206 rupees for Europe stores; this latter item being an additional and an important entry in the Departmental Budgets, and in excess of the items provided for in last year's Estimates.

	Rs.
Revised Estimate - -	1,49,45,301
Controller's Estimate - -	1,38,20,205
Net increase - - - *Rs.*	11,25,096

MADRAS.

COMMISSARIAT DEPARTMENT.

172. *Victualling Europeans.*—By the latest returns of the Madras Army strength received from the Quartermaster General of the Presidency, the effective European force was 15,375. The established strength fixed by the Despatch of the Government of India of the 18th May 1861, and modified, as respects the strength of regiments, by the Despatch of the Secretary of State for India, No. 247, of 17th June 1861, and on which I reported in letter No. 407*a*, of July 1861, is 14,693 non-commissioned rank and file; but as it is decided by letter from the Government of India, No. 356, of 10th April 1862, that instead of 11 regiments of European Infantry, only 10 regiments shall be the complement of that arm for the Madras Presidency, and that the European cavalry shall be reduced to 485 non-commissioned rank and file per corps, the established strength of the European force at the Madras Presidency is 13,575, as per margin. Then taking 1 in 12 as sick, the number of European soldiers to whom ordinary rations will be supplied during 1862-63 will be about 12,457, and the number to be dieted in hospital nearly 1,134. A small addition has been made on account of the European veterans. The numbers are sufficiently accurate for calculating cost.

		Rs.	*Rs.*
5	Batteries of horse artillery - -	at 140	700
3	Field battery - - - - -	at 140	1,820
1	Reserve battery - - - -	at 75	825
12	Regiments of cavalry - - -	at 485	970
10	Regiments of infantry - - -	at 918	9,180
	Sappers - - - - - - -		80
		Rs.	13,575

173. The Madras Commissariat Department's Estimate for victualling Europeans is 18,86,978 rupees, so that according to the number to be supplied with rations the cost is *Rs.* 151. 5. per man per annum, a rate which appears very high. On looking at the distribution of the Madras European force, and the cost of rations at the several stations, as published in the Fort St. George "Gazette" of September last, it appears that the rate obtaining in the Nizam's territories is the lowest, being *Rs.* 74. 4. per man per annum; whilst at all other stations of the Madras Presidency in the peninsula of India, the average rate is 103½ rupees per man per annum; and in the Province of Pegu and the Straits Settlements, where the cost of rations is highest, the rate averages 153 rupees per man per annum. Applying these rates to the proportion in which the European force will probably be distributed among the above three sections of the Madras Presidency, the probable expenditure will be as follows:—

		Rs.	*a.*	*p.*	*Rs.*
Nizam's Territories - - - - -	2,900 ×	74	4	0 =	2,15,325
Other Stations in the peninsula of India -	7,395 ×	103	4	0 =	7,63,534
Pegu Division - - - - - - -	2,162 ×	153	0	0 =	3,30,786
Number of men to be rationed - - -	12,457	Total Cost -			13,09,645

The

The Madras Estimate for "Victualling Europeans" may therefore be reduced by 5,77,333 rupees. The above calculation includes tea and coffee to be issued to the troops. The value of tea to be purchased for issue, in addition to the quantity in store, is 84,784 rupees, and of coffee, 26,460 rupees, making together 1,11,244 rupees; but there is no provision made for the replenishment of reserve stock. This point requires explanation, and the attention of the Controller will be called to it.

174. *Public Cattle Department.*—The expenditure under this head is represented under two sub-divisions in the Estimate, viz.:—

	Rs.
Artillery draught cattle supplies	6,881
Public cattle department	4,81,376
Total	*Rs.* 4,88,257

175. The cattle to be maintained, and the estimated rates of feed, are as below:—

		Rate per Annum.			
		Rs.	*a.*	*p.*	*Rs.*
Elephants	317 at	388	15	0	=1,23,294
Camels	1,870 at	103	6	7	=1,93,447
Bullocks	2,544 at	67	6	11	=1,71,693
Total					*Rs.* 4,88,434

176. These rates are high compared with returns received from the Madras Commissariat Department in 1859, showing the cost of maintaining army cattle, and the rates then given being those that prevailed in 1858, when active operations were going on, cannot be considered below the ordinary average. These rates are as follow:—

	Rs.	*a.*	*p.*		*Rs.*
For Elephants	377	1	0 ×	317	=1,19,528
„ Camels	87	15	0 ×	1,870	=1,64,445
„ Bullocks	47	4	0 ×	2,544	=1,20,704
Total					*Rs.* 4,04,677

The difference between the above sum and that shown in the Madras Estimate, is 88,580 rupees, but even 4,04,677 rupees is a large expenditure for the mere feed of public cattle establishments, and the number of elephants and bullocks maintained would appear capable of reduction, especially as this expense is exclusive of that attending permanently hired cattle, which will be found under the head "Transport Charges."

177. *Cavalry Supplies.*—The Madras Commissary General appears to have estimated for 5,217 horses at the average rate for feeding of *Rs.* 75. 7. per horse per annum, giving a total expense of 3,93,564 rupees. But the number of horses attached to cavalry and artillery are not quite so many, being as follows:—

		Non-commissioned Rank and File.	Less 5 per Cent.
2	European cavalry regiments	2 × 485 = 970	—48 = 922
4	Native cavalry regiments	4 × 387 = 1,548	—77 = 1,471
17	5 Troops horse artillery	5 × 175 =	875
	2 Batteries	2 × 120 =	240
	10 Ditto	10 × 110 =	1,100
	Total Number of Horses		4,608

And 4,608 × *Rs.* 75. 7. = 3,47,616 rupees, being 45,948 rupees below the estimate made at Madras.

178. *Purchase of Reserve Stock.*—The items of expenditure provided for under this head are as follow:—

	Rs.
Arrack supplies	57,499
Grain and provision supplies	5,81,580
Supplies of personal appointments	10,123
Timber supplies	17,006
Total	*Rs.* 6,66,208

179. *Arrack.*—On examining the details, it is observed that after deducting for the number of sick, 12,673 men are assumed as the number for whom arrack is to be supplied in the proportion of two drams per day to 3,278 men, and one dram to 9,395 men. As the strength assumed varies but little from that taken by this Department, which is 12,448, the Madras calculations in this respect need not be disturbed. The annual consumption on the above conditions, after allowing 5 per cent. for wastage, is 1,52,831 gallons; but a reserve of two years' stock, besides the quantity for consumption during the year, is said to be required. The Estimate is, therefore, thus framed:—

	Gallons.
Probable stock to remain on 1st May 1862 - -	4,03,984
Deduct two years' stock - - - - - - -	3,05,662
Balance - - - Gallons	98,322
Quantity to be purchased to complete annual consumption	54,509
One year's consumption - - - Total Gallons	1,52,831

180. This quantity of 54,509 gallons with contingencies, such as cost of rivets, iron hoops, firewood, &c., &c., is estimated at 57,499 rupees. The rate at which the liquor is supplied is 132 rupees for 150 gallons, the cheapest spirits obtainable in the three Presidencies being less than 1 rupee per gallon. A reserve stock of 18 months would be ample to meet any requirement, or any emergency; but considering the grave objections urged by medical officers against new spirits, the present requisition to purchase 54,509 gallons is complied with on sanitary grounds. Measures should be adopted to gradually reduce the reserve to 18 months' stock, that is to say, on the 1st May a sufficient quantity of arrack ought to be in hand to be equal to the consumption of 18 months, and that the arrack to be purchased subsequent to, but as soon as possible after, the 1st May should be equal to the expenditure of the year.

Rangoon -	1,433
Thyet Myo -	1,400
Tongoo -	1,250
Singapoor -	800
Penang -	1,600
Malacca -	1,000
Labuan -	100
TOTAL - -	7,683

181. *Grain and Provision Supplies.*—The Estimate under this head is framed to provide sea provisions for 1,000 Europeans and 3,000 natives for 30 days, and for victualling 7,583 natives serving in Pegu and the eastern settlements, as shown in the margin. These victualling supplies are included under the head "Reserve Stock," because they have to be purchased and stored by the commissariat and then issued to the troops. The numbers to be provided for are beyond actual requirements, and the estimate appears high, while the statements purporting to give the details on which the estimate is based contain several errors in calculation and inconsistencies, so much so, that it was only after laborious investigation that any approximately correct idea of the number of men estimated for, and the rates of the different articles, was arrived at. The men to be rationed are represented, sometimes by the number of meals during the day multiplied by the number of days in the year, sometimes by the number of men multiplied by the number of days in the year, sometimes no indication of the number of men is given, and the quantity (rice for instance) to be supplied is given by the number of bags, without any note of the number of pounds in each bag. I shall call the attention of the Controller, Military Finance, Madras, to these defects, in order that the Commissary General may guard against them in future estimates.

Biscuits -	30 lbs.
Rice -	15 „
Flour -	7½ „
Ghee -	1¾ „
Sugar -	3½ „
Vinegar -	¼ gall.
Lime juice	½ „
Mustard seed	¼ lb.
Pepper -	¼ „
Firewood -	90 „

182. *Sea Provisions for* 1,000 *Europeans for* 30 *days.*—The articles of rations to be supplied to Europeans on board ship, including firewood, are calculated as costing 10,450 rupees, or 10½ rupees per man for the month. Each man's ration is entered in the margin for the purpose of indicating the expensive scale on which these rations are provided. Besides the articles of rations, however, the Madras Commissary General requires 9,370 rupees on account of utensils, &c., to be supplied to the men during their month's voyage The articles are all enumerated, and I shall specify those which are not of a perishable nature, and which therefore are only required to be issued for use from the Commissariat Reserve Stock and returned again after the voyage. Nothing more than the wear and tear of these articles should be provided for; but so loosely are the Estimates prepared that their entire value is provided for

for as likely to be expended during the year. The articles to which objection is taken on the above grounds are—

	Rs.	a.	p.
1,250 lbs. Sheet lead	253	12	–
20 Sets of copper pots with covers	781	–	–
20 Tin pumps	50	–	–
20 Iron ladles	15	–	–
80 Buckets	240	–	–
40 One-gallon, 8 half-gallon copper pots	140	–	–
40 Copper dram cups	12	8	–
20 Sets scales and weights	190	–	–
10 Steel yards	158	12	–
20 Brass cocks	30	–	–
2 Copper funnels	2	8	–
21 Lanterns with padlocks	70	–	–
20 Tubs of 50 gallons each	200	–	–
10 Necessaries	210	–	–
231 Water casks	3,696	–	–
TOTAL Rs.	6,049	8	–

The value of these articles amounts to 6,050 rupees, and 10 per cent. thereon may be allowed for the wear and tear of the voyage, viz., 605 rupees.

The articles deemed admissible as utensils, &c., are —

	Rs.	a.	p.
10 Fire-places with iron bars	538	–	–
10 Scuttle casks	160	–	–
6 Dry casks	120	–	–
8 Tin funnels	1	4	–
120 lbs. Wax candles	105	–	–
200 gallons, Vinegar, for sprinkling decks	63	10	–
350 Gunny bags	73	8	–
18 Dubbers	36	–	–
65 Boats for shipping provisions	121	14	–
58 „ „ water	203	–	–
Watching peons and coolies' charges for fixing fire-places	47	3	–
TOTAL Rs.	1,469	7	–
Add 10 per cent. on imperishable articles for wear and tear	605	–	–
TOTAL Rs.	2,064	7	–

so that the estimate as regards these items is capable of reduction to the extent of 7,300 rupees.

183. I am able to enter into these details, because the authorities at Madras have furnished full particulars of the data on which the Departmental Estimates have been framed; and I mention this with much satisfaction, for although I have been thus placed in possession of the means of detecting many errors, I have at the same time nearly all I could require for a thorough revision of the Madras Estimates.

184. *Sea Rations for* 3,000 *Natives for* 30 *days.*—With the present reduced establishment of Native troops located in Pegu and the Eastern Settlements, there seems no probability of so large a number as 3,000 Natives being moved by sea in 1862-63. If provision be made for 2,000 Native troops under this head it will be ample for meeting all probable contingencies. According to the estimate, the cost for provision on the authorised scale for 3,000 men is 15,082 rupees, or *Rs.* 5. 0. 4. per man for 30 days; and for 2,000 men it would be 10,055 rupees. A charge to this extent appears admissible, although the rate is high. But by the estimate, utensils, &c., to the value of 22,800 rupees, are stated to be required for the use of the Native soldiers on board ship. To this expenditure the same objection applies as was made in the case of Europeans proceeding by sea, that is, only the wear and tear of imperishable articles

should be charged. The items below specified must, therefore, be eliminated from the estimate :—

	Rs.	a.	p.
3,150 lbs. Sheet lead	761	–	–
3,000 Copper pots, with covers	2,343	12	–
60 Tin pumps	150	–	–
60 Iron ladles	45	–	–
2,500 Gunny bags	525	–	–
120 Buckets	120	–	–
60 Gallon pots, copper	285	–	–
60 Country scales and brass weights	570	–	–
30 Steelyards	476	–	–
60 Curry-stones and rollers	30	–	–
60 Lanterns, glass	210		–
30 Necessaries	630	–	–
120 Buckets, five gallons	600	–	–
692 Water casks	11,072	–	–
TOTAL Rs.	17,818	–	–

185. And as this is calculated for a scale of 3,000 men, and as only 2,000 will be sent by sea, one-third of the value of the articles should be deducted, viz., 5,939 rupees, and 10 per cent. allowed on the remaining two-thirds, that is, on 11,879 rupees, which would amount to 1,188 rupees for the wear and tear of articles of the above description, issued for the use of 2,000 men. In addition, two-thirds of the following charges, estimated for 3,000 Natives on board ship, are admissible :—

	Rs.	a.	p.
30 Fire-places, with iron bars	1,614	–	–
360 lbs. Wax candles	315	–	–
600 gallons Vinegar, for sprinkling	191	–	–
60 Tubs	600	–	–
30 Scuttle casks	480	–	–
112 Dubbers	224	–	–
210 Boats, for provisions	395	–	–
180 Boats, for water	630	–	–
8 Dry casks	74	–	–
Watching peons	73	–	–
Charges for fixing fire-places	141	–	–
Coolies	290	–	–
TOTAL Rs.	5,027	–	–
Deduct one-third	1,676	–	–
Remaining two-thirds =	3,351	–	–
Add 10 per cent. on two-thirds value of imperishable articles	1,188	–	–
TOTAL charge for utensils, &c., for 2,000 Native troops on board ship Rs.	4,539	–	–

The Estimate, therefore, is capable of reduction to the extent of 18,200 rupees.

186. The Native troops in the Eastern Settlements, to whom rations are to be supplied, are as per margin, aggregating 4,722 men, instead of 7,538, the number apparently assumed by the Madras Commissariat Department. It is not only as respects the number that the Commissariat Estimate for victualling Native troops in the Eastern Settlements is wrong, for on looking into the details, I observe that the estimates for some of the provinces are duplicated. Thus the Commissariat Officer at Rangoon, after estimating for 1,329 men at that station, estimates also for supplies to be sent to Thyet Myo and Tonghoo, also for board-ship provisions 3,212 men for one month, and further, for a reserve of three months of Ghee, Dholl, &c., while at the same time the Executive Officers at Thyet Myo and Tonghoo have each estimated for the supplies required at their respective stations, and all for a much larger

VICTUALLING NATIVES.	
Pegu Divisions:	
3 Regts. N. I.	712 × 3 = 2,136
1 Sapper Battalion	712
Singapoor:	
1 Regt. N. I.	712
1 Company Native Artillery	75
Penang and Malacca:	
1 Regt. N. I.	712
1 Company Native Artillery	75
TOTAL	4,422
To which may be added for Ordnance, Lascars, Artificers, &c.	300
TOTAL	4,722

larger number of men than will require to be rationed; and further, the Madras Executive Officer had provided for board-ship provisions for 3,000 Natives. A short abstract of the Executive Officers' Estimates here referred to will illustrate my meaning.

	Rs.	*Rs.*
Rangoon Executive Officer's Estimate:		
For troops stationed at Rangoon	65,136	
„ „ Thyet Myo	36,839	
„ „ Tonghoo	29,696	
For board-ship provisions	20,405	
Miscellaneous supplies	2,681	
Reserve stock	7,615	
		1,62,372
Thyet Myo Executive Officer's Estimate:		
For troops stationed at Thyet Myo		36,189
Tonghoo Executive Officer's Estimate:		
For troops stationed at Tonghoo	35,092	
Sea provision for 100 Natives for 30 days	366	
		35,458
		2,34,019
Add to this—		
The Singapore Executive Officer's Estimate:		
For troops stationed at Singapoor	63,377	
„ „ Penang	69,461	
„ „ Malacca	42,537	
„ „ Labuan	11,388	
		1,86,763
GRAND TOTAL for Pegu and Eastern Settlements — *Rs.*		4,20,782

187. The Madras Commissary General has failed to notice these duplications in the Executive Officers' Estimates for the Eastern Settlements, for he has aggregated them all, and given the above sum of 4,19,782 (*Qy.* 4,20,782) rupees as the total cash requirements under this head of the Commissariat Department in Pegu and the Eastern Settlements.

188. This portion of the estimate consequently requires to be entirely reconstructed, and must be made to provide for about 3,100 men in the Pegu Division and 1,700 men in the Straits Settlements, and also for a reserve of three months' rations for that number of men; but any error in the details of the calculation will be corrected by the Madras Commissary General.

PEGU DIVISION, 3,100 Men.

Articles of Supply.	Quantity per Diem.	Number of Men.	Quantity per Year.	Rate at which Procurable.	Value.
	lbs oz. drs.		*lbs.*		*Rs.*
Rice	2 0 0	3,100	2,263,000	At *Rs.* 4 per 164 lbs.	55,195
Dholl	0 3 0		212,157	„ 8. 2. per 164 lbs.	10,511
Ghee	0 2 0		141,438	„ 39 per 100 lbs.	55,161
Salt	0 0 12		53,040	At 4 pice per lb.	3,315
Tobacco	0 1 4		88,400	At *Rs.* 65 per 365 lbs.	15,743
Turmeric	0 0 2		8,840	At 1 anna 1 pice per lb.	691
					1,40,616
Miscellaneous articles, repairs, &c.	- -	- -	- -	- - - -	3,300
Three months' reserve stock	- -	- -	- -	- - - -	35,154
				TOTAL — *Rs.*	1,79,070

STRAITS SETTLEMENTS, 1,700 Men.

Articles of Supply.	Quantity per Diem.	Number of Men.	Quantity per Year.	Rate at which Procurable.	Value.
	lbs. oz. drs.		*lbs.*		$.
Rice - - -	2 0 0	1,700	1,241,000	At $ ·25 per 164 lbs.	24,593
Dholl - - -	0 3 0		116,344	„ 3·50 per 133⅓ „	3,054
Ghee - - -	0 2 0		77,563	„ 25· per 133⅓ „	14,543
Salt - - - -	0 0 12		29,086	„ 25· per 5,333⅓ „	136
Turmeric - - -	0 0 2		4,848	„ 4· per 133⅓ „	146
Tobacco - - -	0 1 4		48,480	„ 12· per 133⅓ „	4,363
					46,835
				At 220 per cent. *Rs.*	1,03,037
Miscellaneous articles, repairs, &c. - -	-	- -	- -	- - - -	1,700
Three months' reserve stock - - -	- -	- -	- -	- - - - -	25,759
				TOTAL - - *Rs.*	1,30,496

The total requirements for the Eastern Settlements are therefore—

	Rs.
Pegu Division - - - - - - - - - -	1,79,070
Straits Settlements - - - - - - - - -	1,30,496
TOTAL - - - - - *Rs.*	3,09,566

189. The difference between this estimate and that of the Commissary General, which amounted to 4,19,782 rupees, is 1,10,216 rupees, and the amount allowed is liberal, being annually (exclusive of the reserve stock), nearly *Rs.* 46. 8. per man in Pegu, and *Rs.* 61. 10. per man in the Straits.

190. Another item connected with the victualling of troops, and for which provision is made under the head reserve stock, is the storing of rice at Cannanore, to guard against scarcity. This is estimated at 1,02,351 rupees. The Controller of Military Finance at Madras objected to this outlay, as not being necessitated by any great emergency; but on the question being submitted to the Madras Government, they ruled that this reserve should be maintained in the provinces of Malabar and Canara. The amount, therefore, stands as an admissible charge in the estimate. The opinion of the Madras Controller was that, by laying up so large a quantity of grain in store, a loss may be expected from wastage, as well as from a portion of the supply becoming damaged, and that this risk might be avoided by giving compensation in lieu of rice, and I beg to support this view, adding that if it be necessary, even a higher rate of compensation should be paid, rather than store large quantities of rice.

191. Under the head of reserve stock is also included timber supplies proposed to be laid in—

		Rs.
Rosewood - - - - -	Cubic feet 2,000	5,000
Charges - - - - - - - - -		2,500
Teak-wood logs, Mysore Western Range	„ 700	5,706
One year's stock of timber at Jaulnah - - -		3,000
Hire for sawing timber - - - - -		800
TOTAL - - - *Rs.*		17,006

Of this sum, 7,500 rupees for rosewood has already been included among the stores to be supplied to the Ordnance Department. What timber is to be laid in at Jaulnah, or why a year's stock is wanted, is not explained; neither is any information given of the purpose to which 700 logs of teak wood, required to be purchased in the Mysore Western range, is to be applied. The Government

Government have decided on not building barracks at Jaulnah, and there are no extensive works connected with the Commissariat Department in Mysore, which would justify a provision of 700 logs of timber.

192. It is considered sufficient to pass a sum of 7,000 rupees for miscellaneous timber supplies, and this, subject to further explanation as to the purposes for which required, before any portion of it can be permitted to be appropriated.

193. The last item, under the head reserve stock, is the provision of personal appointments for troops proceeding by sea. These personal appointments consist of cumblies or country blankets, tin canteens, haversacks, bheesty bags, &c., of which a stock is kept at Madras, in the Mysore Division, and at Cannanore. The aggregate amount required for the provision of these articles is 10,123 rupees, but from the nature of the articles, and their trifling cost, 5,000 rupees would furnish a supply adequate to meet all demands. The estimate has therefore been reduced by 5,123 rupees.

194. The total reductions recommended under the head of "Purchase of Reserve Stock" amount to 1,55,872 rupees, leaving the net sum necessary for this service equal to 5,10,330 rupees.

Heads.	Amount Proposed by Commissary General.	Articles Reduced.	Amounts. Reduced.	Amount Required.
	Rs.		*Rs.*	*Rs.*
Arrack - - -	57,499	- - - - - -	- -	57,499
Grains and provision supplies - - -	5,81,580	Utensils to Europeans -	7,300	4,40,837
		Sea provisions to Natives -	5,027	
		Utensils to Natives - -	18,200	
		Stores for victualling - Native troops, Eastern Settlements - - -	1,10,216	
Supplies to personal appointments - -	10,123	Generally - - -	5,123	5,000
Timber supplies -	17,006	Ditto - - - -	10,006	7,000
TOTAL - - -	6,66,208	- - - - -	1,55,872	5,10,336

195. *European Hospital Supplies.*—The amount estimated for under this head is 3,04,632 rupees, and the number of men to be dieted, as set forth in the detailed statements of the Madras Executive Officers, would appear to be 1,096, and this would give an expenditure of 278 rupees per man per annum. But from a statement of the cost of dieting Europeans in hospital at the several stations of the Madras Presidency, published in the "Fort Saint George Gazette," under date 17th December 1861, the average cost per man is *Rs.* 9. 9. 8. per month, or *Rs.* 115. 4. per year, to which adding 58 rupees per man for clothing and medical comforts, it will be *Rs.* 173. 4. per year per man. Now allowing 1 in 12 of the effective strength to be in hospital, the number to be dieted will be 1,134, as stated in paragraph 172; the cost will therefore be as follows:—

	Men.	*Rs.*
Dieting, bazar medicines, hospital necessaries, &c.	- 1,132 × *Rs.* 115. 4.	=1,30,464
Clothing and comforts - - - - - -	- 1,132 × ,, 58. 0.	= 65,656
TOTAL - - -		1,96,120

so that the Commissariat Estimate is capable of reduction to the extent of 1,08,512 rupees.

196. *Medical Department.*—The sum stated to be required on account of supplies to the Medical Department is 41,318 rupees, a supply disproportionate to the numerical force maintained; as, under this head, in the Bengal Presidency only, 49,000 rupees have been allowed. These supplies consist of bazar

 medicines,

medicines, medical comforts, packing materials, &c., and all seem to be provided on a scale of liberality for which there is no necessity. Some of the items to be provided at the Presidency are—

	Rs.
Empty bottles and corks	743
Tin canisters and jars	3,180
Deal-wood cases	3,731
Cocoanut oil	4,927
Other oil	1,556
Bazar medicines	7,000
Kegs and medicine boxes	2,580
Medical comforts	3,258
Saucepans	705
Spirits of wine	3,996
Wax	2,100
TOTAL *Rs.*	33,776

197. The above are the principal items. Medical comforts are already provided for under European hospital supplies, and at the rate for miscellaneous medical supplies allowed in Bengal, which is 14,000 rupees per 1,000 men sick; the sum to be allotted to Madras should not be more than 17,000 rupees at the outside; however, 20,000 rupees are allowed subject to the special report of the medical examiner, to whom all the details given in the Executive Officers' Estimates should be submitted.

198. *Victualling Native Troops.*—Under the head "Reserve Stock," 3,09,566 rupees have already been allowed for victualling Native troops, and in the arrangement of the estimate the amount will be transferred from the former to the latter head; the only other item, viz., subsistence to military prisoners, is provided for under reserve stock, and for which 1,779 rupees are allotted in the estimate, and which appears admissible.

199. *Native Hospital Supplies.*—The amount required under this head is 38,857 rupees, to which, if lock hospital supplies, viz., 19,139 rupees, be added, the total will amount to 57,996 rupees. The detailed estimates of executive officers are found to present most remarkable variations. The rates given below are the expenses of maintaining a few of the Native regimental hospitals:—

Perishable Articles for the Year.	Half-yearly Supplies.	Annual Supplies.	Washing.	TOTAL.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
246	64	37		347
214	44			258
150	48	2		200
167	50	73	9	299
65	43	79	5	192
140		83	9	232
428	148		72	648

The last rate is for Native hospitals in the Eastern Settlements, where the charges are generally heavier. Taking the average of the first six rates, the annual cost per Native infantry regiment will be 254 rupees per regiment in India, and the rate at Rangoon, viz., 648 rupees, may be taken as the index of the cost of hospital supplies to a regiment in the Eastern Settlements. The entire cost may then be thus set down:—

			Rs.
In India	38	Regiments, Infantry × 254 =	9,652
„	4	„ Cavalry × 243 =	1,016
In Eastern Settlements	7	„ × 648 =	4,536
Regiments, including Sapper battalion	49	TOTAL *Rs.*	15,204

But

But allowing for miscellaneous Native hospitals and other contingencies, the amount to be assigned to Native hospital may be raised to 18,857 rupees, thus allowing of a reduction of 20,000 rupees.

200. As respects lock hospitals, the rate of charge seems high, being at the rate of 85 rupees per patient per annum in the majority of the hospitals, and *Rs.* 108. 8. per annum per patient in the Mysore Eastern Range. It is observed that articles of an imperishable nature, such as furniture, &c., are included in the detailed lists of articles to be supplied. It is believed that the estimate will bear reduction to the extent of 25 per cent.; 14,355 rupees are therefore allowed, and 4,784 rupees disallowed, subject, however, to the special report of the examiner, Medical Department.

201. *Transport Charges.*—This is a heavy item in the Madras Commissariat Estimate, amounting to 4,43,090 rupees, as shown in margin. This includes the carriage of every description with the exception of that for malt liquor. The amount allowed for 1861-62 was only 1,61,683 rupees; the estimate for 1862-63 is consequently 2,42,335 rupees in excess of that of 1861-62. On examination, it is found that the whole of the amount entered against the Barrack Department is for attendants or establishments; consequently, 60,430 rupees has been transferred from Title II. to Title I., and entered as the cost of the establishment of the Barrack Department; the bulk of the remainder of the charge is for the carriage of camp equipage, as follows:—

	Rs.
Barrack Department - -	60,430
Camp Equipage Department -	2,48,473
Medical Department - -	12,792
Ordnance „ - -	40,076
Reight „ - -	72,247
Miscellaneous Carriage - -	39,072
Rs.	4,43,090

	Permanent Hired Bullocks.	Transit Bullocks and Coolies.	Railway.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Presidency - - - -	- -	984	10,025	11,009
Centre Division - - -	- -	2,125	- -	2,125
Southern Division - - -	- -	804	- -	804
Wellington - - -	- -	10,000	- -	10,000
Northern Division - - -	- -	6,306	- -	6,306
Mysore East Range, No. 597 -	32,238	394	- -	32,632
„ Western Range - -	- - -	720	- -	720
Malabar and Canara, No. 228 -	11,244	2,664	- -	13,908
Ceded Districts - - -	- -	9,421	- -	9,421
Secunderabad, No. 597 - -	21,492	7,070	- -	28,562
Kamptee, No. 481 - - -	13,032	5,768	- -	18,800
Jaulnah - - - - - -	- -	900	- -	900
TOTAL - - -	78,006	47,156	10,025	1,35,187

From the foregoing it is evident that permanently hired cattle establishments are to some extent kept up. On what data the scale of these establishments is fixed there is at present no means of judging, but the information should be obtained by the Controller of Military Finance, and the whole matter should be thoroughly investigated. I can see no real necessity for such extensive permanent cattle establishments, and taking into account the large reductions made during 1860-61 and 1861-62 in the cattle establishments of the Bengal and Bombay Presidencies, I am of opinion that those establishments are being maintained in the Madras Presidency on a high scale. There is no information before me of the movements of the troops in Madras during 1861-62; but I think the scale of carriage for camp equipage extremely high, and that not more than one lac of rupees should be allowed for the purpose, exclusive of carriage in the Eastern Settlements.

202. In the Eastern Settlements, provision is made for the carriage of camp equipage to the extent of 1,13,283 rupees, thus:

		Rs.
Rangoon, boats 1,740		45,560
Thyet Myo, hired bearers		23,930
Tonghoo „		18,900
Singapoor „		2,921
Penang, miscellaneous		671
Malacca „		417
Labuan „		442
TOTAL	Rs.	92,841
Add Contingencies	„	20,442
	Rs.	1,13,283

203. The remarks above made respecting permanent hired establishments apply in a great degree to the carriage establishments in the Eastern Settlements, and, pending further investigation, it is conceived to be expedient only to allow 95,000 rupees on this account.

The deductions under this head aggregate as under, viz.:—

		Rs.
On account of Barrack Department		60,430
„ „ of camp equipage		35,187
„ „ „ „ Eastern Settlements		18,283
TOTAL	Rs.	1,13,900

leaving 3,29,190 rupees available for this service.

204. *Barrack Department.*—The supplies to the Barrack Department are estimated at 1,97,738 rupees, but under this head should be included the value of supplies to be issued to military public offices, viz., 5,523 rupees, making an aggregate of 2,03,261 rupees for supplies to the Barrack Department. These supplies consist of oil and other necessaries for lighting, in addition to gas light; petty articles, such as brooms, baskets, bamboos, tinning barrack utensils; and a supply of lamps and barrack cots to replace articles damaged or rendered unserviceable by wear and tear. The amount stated to be required for the Presidency is 37,967 rupees for the year, but the oil for street lamps in the garrison of Fort St. George is twice estimated for at 3,000 rupees for the year, each time, and consequently 3,000 rupees falls to be deducted from the estimate in correction of this error. The Government waterworks cost, in petty supplies, 900 rupees in the year, and is not properly a military charge. The lighting of the garrison of Fort St. George and of the European barracks, &c., therein, is said to amount to 12,500 rupees; that of St. Thomas's Mount to 7,571 rupees, but that of Poonamallee, a comparatively small station, is estimated at 5,200 rupees, which is unquestionably excessive. The attention of the Controller will be drawn to this.

205. The estimate for oil, fire-wood, &c., at the station of Wellington, amounts to 14,626 rupees, having been calculated for 1,000 Europeans. The European regiment having been removed from Jackatalla, a very small amount for barrack supplies only will be needed; 2,500 rupees are therefore allowed, and 12,126 rupees disallowed.

206. There is a large European force at Bangalore, and the estimate for barrack supplies, amounting to 12,577 rupees, may therefore be deemed admissible.

207. *Hoonsoor.*—Among the barrack supplies estimated for at this station are the following:—

		Rs.
300 Barrack cots, iron		4,662
75 Messing tables		795
TOTAL	Rs.	5,457

208. As the European strength in the Madras Presidency is to be reduced by one regiment, there will be no necessity for providing these articles, the amount is therefore disallowed.

209. Among other articles the quantity of oil required at Malabar and Canara is valued at 8,161 rupees; copper boilers, to the value of 2,000 rupees, are also said to be wanted, and messing furniture to the extent of 800 rupees.

210. Considering that there is smaller European force at Cananore than at Bangalore, the total of the estimate amounting to 14,442 rupees, may be reduced to 12,577 rupees, the amount allowed to Bangalore. The reduction therefore amounts to 1,865 rupees.

211. The estimate for barrack supplies at the station of Secunderabad is heavier than at any other station, being 42,264 rupees, but the force at Secunderabad is larger than at any other station. Besides the oil and other necessaries, which do not seem to be provided for in any very great excess, the following articles of barrack furniture are estimated for:—

		Rs.
1,000	Barrack cots	11,718
50	Messing tables	850
50	„ forms	1,531
100	Soldiers' boxes	1,000
100	Copper boilers	1,868
50	Globe lamps	450
300	Necessary tubs	1,162
1,500	Haversacks	1,500
	For repairs—	
1,446	Barrack cots	6,183
90	Messing tables	289
1,190	„ forms	1,444
428	Soldiers' boxes	753
	TOTAL *Rs.*	28,748

212. The estimate appears very high, and should be thoroughly revised. The barrack furniture in the Madras Presidency must be ample for all purposes, and it is only necessary to adopt measures for its conveyance from stations where it is not required to stations where it is. Pending investigation into the resources of the barrack department in furniture, the amount allowed to Secunderabad for barrack supplies is 22,000 rupees, and consequently 20,264 rupees are disallowed.

213. At the station of Jaulnah also provision is made for barrack cots and messing tables and benches to the amount of 2,410 rupees, but for the reasons above stated, it is disallowed; and as the European regiment is to be removed from Jaulnah, will not exceed the residue of the estimate, viz., 2,134 rupees.

214. There is nothing particular to object to in the estimate of barrack supplies for the Eastern Settlements, except the excessive supplies of oil provided for, which are—

	Measures.	Rupees.
Rangoon	9,737	7,301
Thyet Myo	5,287	3,845
Tonghoo	10,000	11,250

It will be observed that not only is the quantity of oil for Tonghoo greatly beyond actual requirements, but the price exceeds that to be paid at Rangoon and Thyet Myo, allowing Tonghoo the same quantity of oil, and at the same rate as Thyet Myo, a reduction to the extent of 7,405 rupees may be made. The total of the estimate for barrack supplies in the Eastern Settlements is 36,212 rupees, and deducting therefrom 7,405 rupees, the net amount admissible for the Eastern Settlements is 28,807 rupees.

215. The gross amount of the estimate for barrack supplies to public offices in the Madras Presidency is 2,03,261 rupees, and the total of the reductions amounts to 52,257 rupees, leaving the net, or revised estimate at 1,51,004 rupees.

COMMISSARY GENERAL'S ESTIMATE.

			Rs.
For Barrack supplies - - - - -			1,97,738
„ Supplies to public offices - - -			5,523
			2,03,261
REDUCTIONS:		*Rs.*	
Presidency - - - - -		3,000	
Wellington - - - - -		12,126	
Hoonsoor - - - - -		5,457	
Malabar and Canara - - -		1,865	52,257
Secunderabad - - - -		20,264	
Jaulnah - - - - -		2,140	
Tonghoo - - - - -		7,405	
Recommended for sanction - -		*Rs.*	1,51,004

Porter - 8,593 hhds.
Beer - 7,431 „

216. *Malt Liquor.*—The quantity of malt liquor included in the estimate is 16,024 hhds. of porter and beer, as noted on the margin, which is the quantity now on its way out, according to advices from the Secretary of State for India. The value of this quantity of malt liquor is stated in the estimate to be 7,38,907 rupees, or on an average of 46 rupees per hogshead, and the Commissary General further estimates for 83,307 rupees for the carriage of this malt liquor, making a total estimate for malt liquor and carriage of 8,22,214 rupees.

217. The estimate price is, however, beyond invoice rates, the actual cost amounting only to 6,63,494 rupees, at *Rs.* 41. 6 *a.* 6 *p.* per hhd. of both sorts, admitting therefore of a reduction of 75,413 rupees. But the quantity estimated for is also excessive; for allowing a pint a man per day for the full established strength to be maintained, viz., 13,600 men, the quantity required would be only 11,490 hhds., to which if one-fifth be added for wastage, condemnation, &c., the total quantity required would only be 13,788 hhds, so that Madras will in 1862-63 have 2,236 hhds. of malt liquor above its local requirement. I am borne out in this view by the estimated amount of recoveries by the sale of beer on which I have remarked in para.

218. To the value of the malt liquor, viz., 6,63,494 rupees, should be added the cost of carriage, which amounts to 83,307 rupees, and which the Madras Commissary General has estimated for under the head of miscellaneous carriage. The aggregate charge for the malt liquor and carriage will therefore be 7,46,801 rupees instead of 8,22,214 rupees.

219. *Quarter Master's Establishment.*—Charges of this description, viz., for marching establishments, are provided for in the Madras Commissariat estimate under the head "Carriage," for Camp Equipage Department.

220. *Bedding.*—The amount stated to be required under this head is 97,360 rupees, which for 13,587 men is *Rs.* 7. 3 *a.* per man per annum; but as 6 rupees per man per annum is known to be the average value of the annual supply of bedding to each man, the calculation for bedding should be made thus:—

Men - - -	13,587 × 6 rupees	= 81,522 rupees.
Women - - -	1,630 × 6 „	= 9,780 „
TOTAL Rupees - - -		91,302

221. The estimate is therefore capable of reduction to the extent of 6,058 rupees.

222. *Camp Equipage Department; Supplies to.*—The amount under this head is small, being 4,516 rupees. The supplies consist of tent cloth, tent poles, and other material necessary for the repair of tents. These supplies should properly be estimated for in connection with the Ordnance Department.

223. *Ordnance Department, Supplies to.*—The total value of the supplies to be

be made to the Ordnance Department in 1862-63 is 2,57,568 rupees, which, compared with the requirements of the Bengal Ordnance Department on the commissariat, viz., 3,80,495 rupees, would appear at first sight to be high, considering the smaller army of Madras; but the Madras Gunpowder Manufactory is in full operation, requiring an annual supply of stores to the extent of 80,000 rupees; the Bengal Gunpowder Factory is closed, and is not likely to resume work during any portion of the year 1862-63, as the new machinery will not arrive and be put in working order before the commencement of 1863-64.

224. The principal items which make up the supplies to the Ordnance Department are:—

		Rs.
757	Tons Coal, sea borne, Europe	23,490
1,000	Candies saltpetre	55,000
90,000	lbs. Firewood	4,050
5,17,500	Wood, dholl, and stalk	9,315
3,500	Barrels wooden ammunition	16,558
500	Soldiers' boxes	4,500
1,200	Yards Cloth, waxed	4,472
4,200	Cubic feet Timber planks of sorts	5,013
22,500	Ditto Timber for gun carriage purposes	55,426
	TOTAL *Rs.*	1,77,824

225. The sea borne coal is very highly priced, viz., at *Rs.* 31. 5. 0 per ton, and 25 rupees per ton would be considered a liberal price; this will effect a reduction of 4,778 rupees on the estimated quantity of 757 tons. The saltpetre is required for the gunpowder manufactory, but the firewood is excessive, considering the quantity of coal allowed, and 2,000 rupees may be struck out of the amount. The ammunition barrels will not be necessary, considering the reduction in the Native force of eight regiments, and in the European force of one regiment of infantry and two troops of cavalry; 66,558 rupees will thus be saved. The timber for the gun carriage manufactory, amounting to 55,426 rupees, is both large in quantity and high in price, being on an average of 2½ rupees per cubic foot, but the attention of the Inspector General of Ordnance, who has carefully scrutinized the estimate, will be drawn to this, and probably some valid explanation will be forthcoming. In addition to the above, the value of black leather accoutrements to be obtained from the Hoonsoor manufactory is 25,720 rupees, but consequent on the reduction of the Native force, 25 per cent. may be struck off the amount, viz., 6,430 rupees. The aggregate of the above reductions amounts to 29,766 rupees, leaving the estimate of Commissariat supplies to the Ordnance Department at 2,27,802 rupees, and considering the careful way in which the Madras Ordnance estimates have been prepared, I am sanguine that this amount will suffice.

226. The demands of the Madras Ordnance on the Commissariat Department, as compared with the amount sanctioned for 1861-62, are in excess by 28,983 rupees, but the Inspector General attributes this to the fact that no black leather accoutrements were included in the Estimate for 1861-62, and that there is an upward tendency in the rates of supplies generally. The reductions made by this department have reduced the estimate for 1862-63 below the limits of that of 1861-62, the amount sanctioned in the latter year having been 2,29,589 rupees, and that admitted for 1862-63, 2,27,802 rupees.

227. *Clothing Department.*—The supplies to the Clothing Department are estimated at 80,711 rupees, but sandals and boots from Hoonsoor, valued at 6,163 rupees appear twice estimated for, 6,163 rupees must consequently be deducted. Wicker helmets to the amount of 15,062 rupees are included in the estimate, but re-appear in the cash estimate of the Clothing Department, in which 16,700 rupees is stated to be required in payment of compensation for these articles. In the Bengal Presidency wicker helmets are supplied by regimental arrangement, but not being informed what is the practice in Madras, I have allowed the amount, 15,062 rupees, to stand in the Commissariat estimate, and have given the difference between that and 16,700 rupees, viz., 1,638 rupees, under the head Clothing Department, "so that the articles may either

be supplied in kind by the Commissariat, or a money allowance given in lieu under the authority of the Clothing Department.

228. The estimate does not indicate the articles of supply appertaining to the different branches of the army, and it is therefore difficult to determine the amount of reduction to be made on account of the reduction of one European and eight regiments of Native infantry and four troops of European cavalry. But taking the estimate as requiring 83,548 rupees for supplies of local produce for the whole army of 52,317 men, as per margin (*a*), which has since been reduced by one-eighth, as shown in the margin (*b*), the reduction in the supplies to be obtained from the Commissariat Department will amount to 10,431 rupees. If to this reduction be added the amount disallowed on account of the double charges for sandals and boots, the aggregate will amount to 16,594 rupees, to be deducted from 89,711 rupees, leaving the estimate for Commissariat supplies to the Clothing Department at 73,117 rupees.

(*a*) Europeans	14,693
Native Cavalry	1,600
Native Infantry	36,024
TOTAL	52,317

(*b*) European Cavalry	288
European Infantry	918
Natives	5,696
TOTAL	6,902

229. *Stationery Department.*—The supplies to this department are estimated at 28,631 rupees; but on examining the Estimate of the Stationery Department, it will be observed that only 10,500 rupees are allowed by the Controller for stores and carriage to be supplied by the Commissariat Department. Consequently, the latter sum may be taken as the correct estimate of expenditure, and the Commissary General's estimate will therefore bear a reduction of 18,131 rupees to bring it to the sum actually required for supplies to the Stationery Department.

230. The following statement is an abstract of the Madras Commissariat Estimate, as submitted by the Controller of Military Finance, and revised by this Department:—

COMMISSARIAT.	Controller's Estimate.	Additions.	Reductions.	Revised Estimate.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Victualling Europeans	18,86,978	- -	5,77,333	13,09,645
Public Cattle Department	4,88,257	- -	83,580	4,04,677
Cavalry Supplies	3,93,564	- -	45,948	3,47,616
Purchase of Reserve Stock	6,66,208	- -	1,55,872	5,10,336
European Hospital Supplies	3,04,632	- -	1,08,512	1,96,120
Medical Department	41,318	- -	21,318	20,000
Victualling Native Troops	1,779	- -	- -	1,779
Native Hospital Supplies	38,857	- -	20,000	33,212
Lock Hospital	19,139	- -	4,784	
Transport Charges	4,43,090	- -	1,13,900	3,29,190
Barrack Department	1,97,738	- -	52,257	1,51,004
Public Offices	5,523	- -		
Malt Liquor and Carriage	8,22,214	- -	75,413	7,46,801
Bedding	97,360	- -	6,058	91,302
Camp Equipage Department	4,516	- -	- -	4,516
Ordnance Department	2,57,568	- -	29,766	2,27,802
Clothing	89,711	- -	16,594	73,117
Stationery	28,631	- -	18,131	10,500
Supplies to the Convict Settlement of Prince of Wales Island.	1,31,140	- -	1,31,140	- -
Supplies to other Governments	15,495	- -	- -	15,495
TOTAL Rs.	59,33,718	- -	14,60,606	44,73,112

231. The result is a decrease of 14,60,606 rupees. It will be observed that supplies amounting to 1,31,140 rupees on account of the Convict Settlement in Prince of Wales Island, have been deducted, as the charge is entirely a civil one, and comes under the operation of the Financial Resolution of 19th August 1861, requiring the Civil Department to pay for stores obtained from the Military Department. But the amount should be provided for in the Civil Budget, so that the necessary funds may be available for paying the Commissariat Department when the supplies are required. The total of the Commissariat

sariat cash requirements under Title II. is 44,73,112 rupees. A revised Estimate of the Madras Commissariat Department was received by the mail of the 17th instant, but it was too late, as this report was then already in print. It will be noticed hereafter.

Ordnance Department.

232. Under the head Commissariat Department, I have disposed of the supplies of stores to be made by the Madras Commissariat to the Ordnance Department. It only remains now to review that further portion of the expenditure of the Ordnance Department which is under the direct control of the Inspector General of Ordnance, and the value of stores to be received from England. These, as contrasted with the amount sanctioned in 1861-62, are as below:—

Services.	Sanctioned in 1861-62.	Estimate of 1862-63.	Increase.	Decrease.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Provision of harness and saddlery -	1,07,378	1,08,297	919	—
Miscellaneous contingencies - -	40,558	37,070	- -	3,488
Freight from port to port - -	30,348	18,034	- -	2,314
Freight on stores from England payable in India - - - - -		10,000		
Value of stores from England, not provided for in Estimate of 1861-1862 - - - - - - -	- -	1,81,877	1,81,877	—
Total - - - *Rs.*	1,78,284	3,55,278	1,82,796	5,802

On the whole, therefore, the Estimate for services under the direct control of the Inspector General of Ordnance is, for 1862-63, below that of 1861-62, by 1,308 rupees, exclusive of the value of stores to be received from England, and which, as not having heretofore been paid for in India, is a new element in the Estimate. The very clear report from the Inspector General of Ordnance which has accompanied his Estimate, has assured this Department that it is based on an intelligent cognizance of the actual requirements of the Department, and on the ascertained progress of expenditure during 1860-61 and 1861-62, and thus I have been enabled to deal with it in a summary way.

Stationery Department.

233. The cash assignment to be made to the Stationery Department, on account of contingent expenses, is, in 1862-63, 2,518 rupees, as compared with 2,375 rupees in 1861-62. The difference is trifling, and the amount seems admissible.

Remount Department.

234. The amount sanctioned for the feed of Remount Cattle in 1861-62, was 2,80,000 rupees, but then it was known that a very large number of horses were standing in the Remount Depôt at Oossoor, many of which have been sold and otherwise disposed of during the year. From data in this department, it appears that in April 1861, there were 1,477 horses, and by the latest returns there are only 1,179. The Controller of Military Finance, when reporting on the Regular Estimate of 1861-62, stated that 2,40,000 rupees would cover all the expenses of the Remount Depôt during 1861-62, thereby allowing of a saving of 40,000 rupees. The present Estimate for 1,80,000 rupees contains no particulars whatever; the probable number of horses to be fed during the year, the quantity of rations allowed to each horse, the value of the rations to be supplied, or the per-centage of sick horses, are not given, but all these particulars should have been furnished. The special attention of the Controller will be drawn to this omission which precludes all check over demands.

 235. The

235. The amount entered in the Estimate for the cost of feed, exclusive of the wages of permanent and other attendants, horsekeepers, &c., is 1,00,018 rupees, which for the number of horses in the depôt, viz., 5,179, according to the latest received return, (dated 14th December 1861,) would give an average rate of 85¾ rupees per horse. On reference to para. 177, it will be seen that the average rate at Madras for feeding army horses is only *Rs.* 75 7 *a.* per horse, and horses standing in the depôt should cost less, I am confident that 70 rupees per horse would meet all needful requirements, and the amount to be allowed for feed at that rate is 82,530 rupees, leaving 17,488 rupees to be deducted from the estimate. In the estimated sum of 1,80,000 rupees the pay of office establishments, amounting to 4,143 rupees for the year, is included, but that is a charge properly appertaining to Title I. of the Estimate, and has accordingly been transferred. The estimate for material supplies at the Remount Depôt therefore stands at 1,58,369 rupees for the year 1862-63. A further saving may be effected by not purchasing 150 remounts for officers' chargers; but as the Government of Madras have specially ordered this number to be laid in, the amount may be admitted.

236. *Clothing Department.*—The estimates for clothing the European and Native forces of the Indian army, including the Hyderabad contingent, are given in much detail, but no information is afforded with respect to the cost of the clothing of Her Majesty's British regiments, in consequence of no invoices of the material supplied from the Pimlico establishment having been received. The cost of boots to be supplied to British regiments, and of making up the clothing is given, the former at *Rs.* 66,559. 8*a.*, (exclusive of one regiment which takes compensation, and the latter at *Rs.* 9,268. 9.

237. The cost of the clothing to be supplied to the Madras army, exclusive of the British forces, is 5,26,267 rupees, representing all charges, except establishments and contingencies.

238. It is to be regretted that an accurate estimate of the entire cost of the clothing of the whole of the troops in Madras has not been obtained, but I shall endeavour to supply the omission as respects British troops as well as I can from existing data. Assuming that the clothing of the British infantry will not cost more than that of the Indian European infantry, the data before me show the cost of clothing three regiments of European infantry to be 83,363 rupees for the year, and as the number of British infantry regiments in the Madras Presidency to be clothed is seven, the approximate cost will be ascertained by multiplying the above figure by 2⅓, thus—83,363 × 2⅓ = 1,94,514 rupees. Then taking two British cavalry regiments as equivalent in cost of clothing to twice that of the horse brigade, the further sum to be added will be 42,502 rupees; the cost of clothing to the horse brigade being 21,251 rupees. These two sums amount to 2,37,016 rupees, to which, adding the cost of tailoring charges for British troops, viz., 9,268 rupees, the aggregate will be 2,46,284 rupees.

239. The entire cost of the clothing of the Madras army may therefore be thus summed up:—

	Rs.	*Rs.*
English materials, local supplies and compensation on account of Indian troops	5,26,267	
Ditto - ditto British troops	2,46,284	
		7,72,551
Add,—Establishments and contingencies, viz.;—		
	Rs.	
Boat and Cooly hire	960	
Transport charges	7,000	
Supervising, examining and cutting, tailors, &c.	18,622	
Contingencies	1,250	
	27,832	
Salary of superintendent, army clothing	12,000	
Office establishment of ditto	13,080	
Office rent	3,600	
	28,680	
		56,512
TOTAL - *Rs.*		8,29,063

240. This sum may then be subdivided as follows, yielding an average per European soldier of 35 rupees, and per Native of 7 rupees, according to the data

data assumed in the estimate, as respects numerical strength, viz., 13,605 Europeans and 45,000 Natives:—

	Europeans.	Natives.	Hyderabad Contingent.	Non-Effectives, &c.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Clothing materials - -	4,41,823	2,36,256	35,326	28,366
Tailoring charges - -	16,861	12,085	1,015	898
Establishment charges -	⅓ = 28,256	⅓ = 28,256	—	—
	4,86,649	2,76,597	36,341	29,264

241. The estimate, as regards Natives, will, however, be subject to modification, consequent on the reduction of eight regiments of Native infantry, the amount to be deducted on account thereof, including tailoring charges, being 32,466 rupees.

242. The average rates above noted appear to be high, but there are two circumstances which may account for such rates; 1st, serge trousers are supplied, which have not been formally sanctioned by the Government of India, though proposed by the Horse Guards. It is doubtful, therefore, whether they should be included in the estimate; 2d, the cost of the serge trousers is estimated as higher than those of cloth, a manifest error, the rectification of which will decrease the rate. This department has suggested to Government that serge and cloth trousers be issued in alternate years, and that compensation for the difference be granted to the soldiers.

243. The foregoing remarks apply to the entire cost of clothing the Madras army of a certain fixed strength, serving to show the cost per European and Native soldier, under this head of charge; but the actual cash requirements of the Clothing Department, exclusive of the value of English material, and the cost of local supplies by the Commissariat, and also exclusive of permanent establishments shown under Title I., are estimated by the Controller at 70,259 rupees, viz.:

		Rs.
For.	Tailoring charges - - - - - -	30,859
,,	Carriage and boat hire - - - - -	7,960
,,	Supervising, cutting, and examining tailors - -	10,000
,,	Contingencies - - - - - - -	1,250
,,	Compensation for caps, helmets, light clothing -	20,190
	TOTAL - *Rs.*	70,259

but consequent on the abolition of eight regiments of Native infantry, the tailoring charges should be reduced by 1,500 rupees, the amount of the tailoring charges for the 52 regiments of Native infantry being 9,632 rupees. Under the head compensation for caps, helmets, &c., provision is made for 7,300 helmets, or 16,700 rupees, but on reference to para. 227 above, it will be observed that among the Commissariat supplies to be made to the Clothing Department, provision is made for helmets at 15,062 rupees. Now one or other of these supplies must be unnecessary, and I think it the safest course to deduct from the Clothing Department Estimate the amount provided for helmets in the Commissariat Estimate, leaving the clothing agent to obtain a transfer of the amount from the Commissariat Estimate to his own, under the orders of the Controller, if compensation is to be given in lieu of supplies in kind. Then, adding to 15,062 rupees the amount of 1,500 rupees, deducted for tailoring charges of the Native Infantry, the full amount to be deducted from the Clothing Department Estimate of cash requirements, is 16,562 rupees, leaving it at 53,697 rupees.

244. The additions and reductions made in Title II. of the Madras Military

	Rs.
Controller's Estimate - -	64,87,561
Revised Estimate - -	55,95,471
Net Decrease - Rs.	8,92,090

Estimate of 1862-63, result in a net decrease of 8,92,090 rupees, as shown in the margin. The gross reduction made has been 16,26,464 rupees, but as the value of Europe stores, not hitherto provided for in India, has been added, amounting to 7,34,373 rupees, it leaves the net reduction above indicated.

Bombay.

Commissariat Department.

245. The latest return received from the Quarter Master General of the Bombay Army, gives the effective numerical strength of the European troops in that Presidency as 12,494 non-commissioned rank and file. This number is below the established strength of European Troops for the Bombay Presidency by 596 men, according to the despatch of the Government of India, No. 80, dated 18th May 1861, as subsequently modified by the despatch of the Right Honourable Secretary of State for India, No. 247, dated 17th June 1861, on which I reported in letter, No. 407*a*, of 11th July 1861, and letter, No. 356, dated 10th April 1862, from the Government of India. Under this modification, the strength of the European Force for Bombay becomes 12,890 non-commissioned rank and file, as detailed in the following statement:—

		Fixed Complement.	Present Effective Strength
Artillery	4 Reserve Artillery Batteries - at 140 = 560 12 Field Batteries - - - at 140 = 1,680 6 Reserve Batteries - - at 75 = 450	2,650	2,234
Sappers - - - - - - - - - -		50	90
Cavalry, 2 Regiments - - - -	at 485 - -	970	1,264
Infantry, 10 „ - - - - -	at 918 - -	9,180	9,180
	TOTAL - - -	12,890	12,768

It will be seen from the above statement that while the present effective strength of the Artillery and Infantry Branches is below the established strength, the actual number in the Sappers and Cavalry Corps are in excess of the complement fixed in the despatches above quoted, but as the Native Artillery is still very strong, and will take time before being absorbed, the established strength, therefore, to be provided for in 1862-63, may be stated at less than 12,890, as shown in the margin, and as the Commissary General at Bombay has assumed the European Force at that Presidency, during 1862-63, at 12,670 strong, that is, 220 men below the established strength, the difference is not of any importance. Applying the rate of sick, viz., 1 in 12 to the established strength (12,890), there will be 11,816 men requiring ordinary rations, and 1,074 men for whom hospital diet must be provided.

246. *Victualling Europeans.*—The amount estimated for by the Commissary General for victualling European troops is—

	Rs.
Cost of rations - - - - - -	10,66,697
Compensation in lieu of rations - - -	47,790
Sea and river provisions - - -	367
Subsistence allowance - - - - -	2,628
Expense of soldiers' gardens - - - -	218
Total cash requirements - -	11,17,700
Value of reserve stock - -	1,92,634
Total cost of rationing - Rs.	13,10,334

and dividing this amount by the number (11,816) of men requiring ordinary rations, the rate per man per annum would be *Rs.* 110. 14 *a.* 4 *p.* This is a very high average for Bombay, considering that the average in the Bengal Presidency

Presidency is *Rs.* 103. 4 *a.*, but I have no means of correcting it with any degree of precision, as the Commissary General and Examiner, Commissariat Accounts, have not carried out the instructions of this department to publish statements of the cost of victualling and dieting Europeans; nor have any such statements been furnished to this department. The latest published statement available in this office is that for November 1860, and that is confined to the rates prevailing at Bombay itself.

247. Taking the cash requirements for rations, viz., 11,17,700 rupees, which is the Bombay Commissary General's Estimate for 12,670 men, exclusive of reserve stock, the rate is *Rs.* 88. 3 *a.* 6 *p.* per man, but the proper number of men to be victualled, exclusive of sick, being 11,860, the cash requirements for victualling European troops should be 11,860 × *Rs.* 88. 3 *a.* 6 *p.* = 10,46,274 rupees, according to the data adopted by the Bombay Commissary General. I consider that a cash allowance of 85 rupees per man, which, with the amount of victualling supplies to be taken from reserve stock, will give a cost for victualling of nearly 108 rupees per man, or 9 rupees per mensem, will prove ample; under this correction the cash requirement will amount to (11,860 × 85) 10,08,100 rupees, and the amount to be deducted from the estimated cash requirements under this head will be 1,09,600 rupees. I am, however, persuaded that the amount allowed per man, viz., 108 rupees, is more than the actual expenditure, and the Controller of Military Finance at Bombay will be requested to investigate the actual expenditure as recorded in the office of the Commissariat Examiner, and report the result. It will be observed that the cost of victualling supplies to be used from reserve stock is about 20 rupees per man, or a little less than one-fifth, whereas in the Bengal Presidency the value of reserve stock to be used is about one-tenth of that of articles to be obtained by cash expenditure, and in Madras the only item of supply from reserve stock is tea, which is in the proportion of 1-13th to the total cost of victualling. The inference is, that it is the practice at Bombay to maintain a large reserve stock.

248. *Public Cattle.*—Under this head the estimated expenditure during 1862-63 is 2,62,754, rupees, as detailed below:—

	Rs.
1. Artillery draught cattle supplies - -	5,072
2. Feed of elephants - - - - -	41,100
3. Camels - - - - - - -	73,726
4. Mules - - - - - - -	73,053
5. Bullocks - - - - - - -	31,379
6. Cattle contingencies - - - -	38,424
TOTAL - - - *Rs.*	2,62,754

249. The actual number of each description of cattle provided for in the estimate has not been stated, nor has any information been given to show how the amounts above set forth have been arrived at. Taking the numbers of each description of cattle as per margin to be those maintained in the Bombay Presidency, as given in the statement forwarded by the Secretary to the Bombay Government, and received with Military Department's docket, No. 1348, dated 27th November 1861, as the numbers for which provision has been made in the budget, the monthly rates of cost for each would be as follows:—

Elephants	95
Camels	803
Mules	1,344
Bullocks	758

Elephants - - -	*Rs.*	36	8	–	×	12	=	*Rs.* 438 per annum.
Camels - - -	„	7	10	4	×	12	=	„ 92 „
Mules - - -	„	4	6	5	×	12	=	„ 53 „
Bullocks - - -	„	3	6	9	×	12	=	„ 41 „

The above rates appear moderate for Bombay.

250. *Purchase of Reserve Stock.*—The Commissary General has estimated the expenditure under this head at 5,16,286 rupees. No details are given, but the appropriation of the cash is stated to be for the following items:—

	Rs.
Purchase of provisions - - - - -	4,37,106
Bakery contingencies - - - - -	3,580
Purchase of arrack - - - - -	60,000
Arrack contingencies - - - - -	15,600
TOTAL - - - *Rs.*	5,16,286

 251. The

251. The provision for arrack is almost to the same extent in cash as has been made at Madras; but while the Madras rate is less than one rupee per gallon, the rate at Bombay is *Rs.* 1. 13 *a.* 4 *p.* per gallon, being nearly twice that at Madras, a circumstance to which the attention of the controller has been drawn. The only Native troops for which Bombay has to provide rations are those stationed at Aden, viz., 1,100, the regiment in China being rationed in the island. The number of Europeans stationed at Aden is 618. Allowing for the natives a stock of 18 months, viz., 12 months' consumption and six months' reserve at even the high rate of seven rupees per man per mensem, the amount to be invested in provision supplies will be 1,38,600 rupees. Further, allowing a six months' reserve for European troops stationed at Aden, or 54 rupees per man for the six months, in addition to the victualling supplies for the year, the reserve for supplies for Europeans at Aden would amount to 32,136 rupees, making together 1,70,736 rupees; but two-thirds of the former amount properly appertains to the head victualling native troops, and will be found so classified in the estimates appended. The only other items which compose reserve stock are tea, wines, spirits, sago, arrowroot, &c For tea, there has been allowed in the Bengal Presidency 4,50,000 rupees for maintaining a reserve stock of 15 months, but 12 months' reserve will be ample in Bombay, and that at the rate of 5-7ths oz. per man per diem for five days out of seven, calculated for 12,860 men, would require a stock of 89,770 lbs., which, at the rate of one rupee per lb. would cost 89,770 rupees.

252. For the miscellaneous articles of reserve stock 1,42,000 rupees have been granted in Bengal, and one-quarter of that amount would suffice for Bombay, viz., 35,500 rupees.

253. The amount to be assigned for reserve stock, under this revision, is therefore—

	Rs.
Victualling native troops - - - -	92,400
Reserve stock for six months - - -	46,200
Reserve stock for European troops - -	32,136
Value of tea - - - - - -	89,770
Miscellaneous articles of reserve stock - -	35,500
TOTAL - - - *Rs.*	2,96,006
Add—	
Bakery contingencies - - - - -	3,580
Purchase of arrack - - - - -	60,000
Arrack contingencies - - - - -	15,600
TOTAL - - - *Rs.*	3,75,186

which will admit of a reduction in the estimate for 1862–63 under this head of 1,41,100 rupees.

254. I would, however, state that the above revision is, consequent on the absence of details, conjectural to an extent I do not consider right; but of this I am satisfied that with the high rate at which the cost of victualling is estimated, and with the fact that the consumption of reserve stock is to be only to the extent of 1,92,634 rupees, so large a sum as 4,37,106 rupees for provision supplies cannot be actually required, and I am still further sustained in the conclusion by the estimates of the other Presidencies. The reduction, therefore, which I now propose, viz., 1,41,000 rupees, appears to me to be the minimum of which I conceive the estimate susceptible.

255. *Supplies to Medical Department.*—The expenditure for the purchase of medical stores during 1862–63 is estimated at 17,670 rupees, exclusive of the cost for carriage, attendants, &c., which is about 75 per cent. on the value of stores. The amount allowed in the estimate for 1861-62 was 17,816 rupees, and as the amount is very nearly the same for 1862-63 it may be admitted.

256. *Victualling Native Troops.*—This is one of the fixed budget heads under which commissariat charges should be estimated; but as no provision has been made under this head in the Bombay Estimate for any charges, I have assumed that

that the large sum of 4,37,106 rupees for the purchase of provision supplies, is intended to cover this expenditure, and I have therefore allowed 92,400 rupees for this purpose, as will be seen on reference to para 253.

257. *Native Hospital Supplies.*—The amount stated to be required under this head is 20,459 rupees. On reference to para. 199, it will be observed that 18,857 rupees have been allowed to the Madras Presidency for native regimental hospitals, 4,500 rupees of that sum being for the troops in the Eastern Settlements. In the Bombay Presidency, only 850 rupees are stated to be required for the hospital at Aden, the residue of the amount being for the regiments in India. The average rate per native regimental hospital in Madras is 254 rupees per annum; but allowing 300 rupees to Bombay, the expense will be—

		Rs.
Golundauz, 1 battalion	× 300 rupees =	300
Native Cavalry 9 regiments	× 300 „ =	2,700
Native Infantry, 30	× 300 „ =	9,000
TOTAL	*Rs.*	12,000

The estimate has therefore been reduced by 8,459 rupees.

258. *Transport Charges.*—The amount assigned in the Bombay Commissariat Estimate for transport charges aggregates 7,98,713 rupees, and is apportioned thus:—

ARMY CARRIAGE.

	Rs.	*Rs.*
Sea Carriage.		
European troops	8,673	
Native „	13,030	
Stores	6	
		21,709
TRANSPORT TRAIN CHARGES.		
Land Carriage.		
European troops	6,900	
Native „	2,419	
Stores	14,058	
		23,377
Railway Carriage.		
European troops	600	
Native „	2,000	
		2,600
		47,686
Barrack department		33,171
Ordnance „		35,521
Medical store „		6,279
Public officers (military)		574
Civil department		33,880
Tour, H. E. C.-in-C.		275
Indian Navy Department		23,930
Engineer „		5,127
Fire engine „		62
General Government of India		16,943
Bengal Presidency		2,040
Madras „		3,574
Transport train		87,641
Cost London		2,010
	Rs.	2,98,713

259. From the above sum the Controller of Military Finance has deducted the following items, viz.:—

	Rs.
Civil department	33,880
Indian Navy „	23,930
Engineer „	5,127
TOTAL *Rs.*	62,937

Subsequent to the submission of the estimates, the Controller intimated that the transport train establishment, costing 25,273 rupees, would cease to exist after 1st May 1862.

260. As the carriage supplied to the Civil Department will be paid for by that department, that supplied to the Engineer Department will also, as a charge appertaining to a Civil Department, be paid for by it. The carriage supplied to the Indian Navy Department will be estimated for in the Indian Navy Estimate, and the amount placed at the disposal of the Commissary General, in payment for the supplies of carriage made by the Commissariat Department to that of the Indian Navy, on separate letters of credit.

261. Under this revision, the Estimate for carriage will stand at 2,10,503 rupees, instead of 2,98,713 rupees, allowing of a reduction of 88,210 rupees.

262. The Controller of Military Finance, under instructions from the Government of Bombay, not only excluded from the cash requirements of the Military Department the amount to be paid for carriage to Civil Departments, but also for carriage to other Governments. But if the carriage to be supplied to other Governments be for army or military purposes connected with the Bombay Army, they must be provided for in the Estimate of the supplying department of the Presidency where the supply is made, however they may afterwards be allocated to the Government or Presidency for whose services they were supplied. Acting on this principle I have retained the following items in the Commissariat Estimate of transports charges :—

	Rs.
General Government of India - - - - -	16,943
Bengal Presidency - - - - - - -	2,040
Madras - - - - - - - - -	5,374
TOTAL - - - *Rs.*	24,357

263. *Cavalry Supplies.*—The estimated expenditure during 1862-63 for cavalry supplies is 4,44,000 rupees. The estimate does not state the number of horses to be fed; but the cavalry and artillery horses at Bombay will be as below, according to the fixed establishment:—

	Non-Commissioned Rank and File.	Less 5 per cent.	
2 European cavalry regiments - - -	at 485 = 970 —	48 =	922
4 Troops horse artillery - - - -	„ 175 =		700
11 Batteries - - - - - -	„ 110 =		1,210
	TOTAL - - -		2,832

Dividing the amount estimated by the above number of horses, the average rate of feeding each horse is about 157 rupees per annum. It will be perceived from this report that the rate at Bengal is 87 rupees, and that the rate for the feed of a horse at Madras is only 75-7 rupees. Allowing the higher rate to Bombay, the estimated amount should be 2,46,384 rupees, instead of 4,44,000 rupees, leaving a sum of 1,97,616 rupees to be deducted from the Commissary General's estimate. This is a large deduction, but that it is fully justified will appear on reference to para. 66 of this department's Report, No. 974*a*, dated 8th October 1861. There it was stated that the cavalry supplies for the Bombay army had been estimated at 3,32,329 rupees, but it contained an error of 40,000 rupees, which was acknowledged by the Bombay authorities; and further, no deduction was made for the number of horses to be kept below established strength. This department therefore deducted 70,000 rupees from the above amount, reducing it to 2,62,329 rupees, which is only 15,945 rupees above the amount to which the present estimate under this head has been reduced in the preceding para. The difference between the sum sanctioned in 1861-62 and that allowed for 1862-63 is fully accounted for by the reduction of the European cavalry from eight to six troops per regiment.

264. *Purchase of Live Stock.*—The total expenditure entered under this head is

is 7,075 rupees on account of purchase of elephants, mules, camels, and bullocks, as below :—

		Rs.
Purchase of	Elephants - - - - -	500
„	Mules - - - - - -	1,110
„	Riding Camels - - - -	1,080
„	Loading „ - - - -	2,955
„	Bullocks - - - - -	1,430
	TOTAL - - - *Rs.*	7,075

The numbers of the cattle to be purchased are not specified; but as the amount required under this head is small, it is passed, subject to further examination by the Controller. Again I have to remark on the entire absence of all details.

265. *European Hospital Supplies.*—The amount entered in the estimate on this account is 3,63,033 rupees, which, for the estimated number of men sick, viz., 1,074, gives a rate of 338 rupees per man. The average rate of dieting sick in Bengal has been shown to be *Rs.* 229. 8 *a.* per man, and that at Madras only *Rs.* 173. 4 *a.*

266. But allowing Bombay the higher rate, the amount to be assigned for European hospital supplies is 2,46,483 rupees, instead of 3,63,033 rupees; the estimate must therefore be reduced by 1,16,550 rupees. In devising this reduction I am guided by the rates ruling in Bengal and Madras, as periodically published in the Official Gazettes of those Presidencies, and, as the number of sick to be dieted is not stated in the Bombay estimate, I have had recourse to the usual proportion of sick to healthy men on which to base my calculations.

267. *Malt Liquor.*—The amount entered under this head is 5,81,736 rupees, as specified in the margin. The Bombay estimates are all in abstract—a defect which I shall solicit the Controller to remedy in future. Neither the quantity of malt liquor to be purchased, nor the rate, is specified in the estimate. But by the Despatch from the Secretary of State, No. 14, dated 31st January 1862, I learn that the quantity of malt liquor coming out for the Bombay Presidency is—

	Rs.
Purchase of Malt Liquor - -	4,72,125
Contingencies - - -	1,09,611
TOTAL - - *Rs.*	5,81,736

	Rs.	*a.*	*p.*
7,000 hhds. porter, at *Rs.* 40. 9 *a.* per hhd. - -	2,83,937	8	–
5,000 „ ale, „ *Rs.* 46. 3 *a.* „ - -	2,30,937	8	–
TOTAL - - - *Rs.*	5,14,875	–	–

268. The amount required to pay for malt liquor now on its way out to the Bombay Presidency has therefore been under-estimated by 42,750 rupees, irrespective of the sum required for malt liquor contingencies, which, I presume, include carriage, as I do not perceive any other provision made in the estimate for the expense on account of carriage.

269. The quantity indented for, however, is not larger than actual requirements justify for allowing a pint a day per man for the full established strength, namely, 12,980 men, the quantity needed would be 10,613 hogsheads; to which, adding one-fifth for wastage, the total quantity required would be 12,736 hogsheads, according to the ascertained average consumption. The total amount required for malt liquor during 1862-63 is, therefore, 6,24,486 rupees, viz.:—

	Rs.
Purchase of 12,000 hogsheads malt liquor - - -	5,14,875
Contingencies for malt liquor - - - - -	1,09,611
TOTAL - - - *Rs.*	6,24,486

being 42,750 rupees above the amount mentioned in the Bombay estimate.

 270. Bedding

270. *Bedding.*—The amount entered under this head is 79,033 rupees, of which 77,376 rupees have been assigned for supplies of bedding; and the balance, 1,657 rupees, for supplying coffins to the European troops. Seventy-seven thousand three hundred and seventy-six rupees, therefore, for 12,890 men and 1,547 women (calculating 12 women to 100 men), or for a strength of 14,437, would give an average for bedding of *Rs.* 5. 5*a.* 5*p.* each. But as the known rate is six rupees per head, the amount should be 86,622 rupees, causing 9,246 rupees to be added to the amount given in the estimate. The total amount under this head, inclusive of coffins, will therefore be 88,279 rupees.

271. *Sindh Charges and War Charges, Aden.*—Under this head, a sum of 4,33,417 rupees is entered and allotted as per margin. No information whatever is afforded as to what these charges comprise. I infer, however, that they are intended to represent the cost of the commissariat supplies to the troops of the Bombay army located in those provinces. It is a mistake in principle to make any such distinction in an estimate, however the charges may hereafter be allotted or debited in account. The principle to be observed in framing a budget estimate for a Presidency, as declared by the Government of India, is that it should comprise under the settled heads all the charges to be incurred on account of the army of that Presidency, irrespective of the fact that portions of that army are placed at the disposal of other Governments, or are actually serving within the limits of other Presidencies. This resolution of the Government of India has been duly communicated to the Finance Department at Bombay, and I shall not fail to remind the Controller that the distinction here maintained should cease. Moreover, in preparing estimates of money to be expended, it is necessary that specific information should be furnished as to the purposes to which the Government funds are to be applied, instead of being aggregated in the way followed in this instance.

	Rs.
Sindh Charges - -	2,19,077
War Charges, Aden -	2,14,340
Total - - - *Rs.*	4,33,417

272. Having already provided for the full number of European and native troops composing the Bombay army, under the several major heads above reviewed, this separate provision of 4,33,417 rupees for the troops in Sindh and Aden would almost seem to be superfluous. The numerical strength of the troops so located is—

	Europeans.	Natives.	Total.
Sindh - - - -	1,687	4,107	5,794
Aden - - - -	586	1,100	1,686
Total - - -	2,273	5,207	7,480

and the extent of provision made above for these troops may be here briefly recapitulated—

	Rs.
Victualling 2,273 Europeans at 108 rupees, inclusive of articles supplied from reserve stock per man - - - - - -	2,45,484
Half-year's reserve victualling for 586 men, at 52 rupees - -	30,472
Victualling 1,100 natives, at 84 rupees per man per annum -	92,400
Half-year's reserve for 1,100 natives, at 42 rupees - - -	46,200
Total - - - *Rs.*	4,14,556

273. This sum is very nearly that required for the troops in Sindh and Aden by the Bombay estimate, the difference being 28,861 rupees. There may be some contingencies connected with the location of the troops in these provinces, of which I am not cognizant, and the difference, 28,861 rupees, may be allowed on that account; but the residue must be disallowed, having, as fully shown, been already included in the estimate under victualling Europeans, victualling natives, and reserve stock. But the absence of details precludes that accurate review which I desire to make of all estimates submitted to this department.

274. *Miscellaneous*

274. *Miscellaneous Charges.*—The expenditure under this head is 2,768 rupees for the following items, viz.:—

	Rs.
Supplies of summer heads to regimental orderlies - - - -	833
Personal appointments to European troops on foreign service - -	1,935
TOTAL - - - *Rs.*	2,768

275. The supplies to be made by the commissariat to other militasy departments amount to 9,910 rupees, according to the subjoined details, viz.:—

276. *Ordnance Department.*—7,290 rupees. The Commissariat Department should properly supply the Ordnance Department with all articles of local produce used by the latter, but under an arrangement which I conceive to be objectionable, and which I have represented to Government as such, in my report on the Budget Estimates of 1861-62, No. 974*a*, dated 8th October 1861, but previously in letters, as per margin, the Ordnance Department is its own supplier. On this point, I will not do more than quote the words already used in the report of the 8th October as expressive of my opinion on the subject: "I have strong reasons for pronouncing the system to be as detrimental to efficiency as it is adverse to sound economy; and if it be permitted to continue, the only preventive of the many attendant evils is a close scrutiny of the amount to be allotted for such supplies."

No. 57*a*, dated 7 February 1861.
„ 162*a*, „ 18 March „

277. *Clothing Department.*—The supplies of stores to this department by the commissariat do not exceed in value 2,620 rupees; this sum is small and may be allowed, but I again repeat that as in the case of the Ordnance Department, it is likewise objectionable to allow the Clothing Department to be its own supplier.

278. The following tabulation will show the amounts originally entered in the Controller's estimate, the additions made, the sums disallowed, and the balance admitted:—

	Controller's Estimate.	Addition.	Reduction.	Revised Estimate.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Victualling Europeans - - -	11,17,700	- -	1,09,600	10,08,100
Public cattle department - - -	2,62,754	- -	- -	2,62,754
Cavalry supplies - - - -	4,44,000	- -	1,97,616	2,46,384
Purchase of reserve stock - - -	5,16,286	- -	1,41,100	3,75,186
Purchase of live stock - - -	7,075	- -	- -	7,075
European hospital supplies - - -	3,63,033	- -	1,16,550	2,46,483
Medical department - - - -	17,670	- -	- -	17,670
Victualling native troops - - -	—	—	—	—
Native hospital supplies - - -	20,459	- -	8,459	12,000
Transport charges - - - -	2,98,713	- -	88,210	2,10,503
Barrack department - - - -	—	—	—	—
Malt liquor - - - - -	5,81,736	42,750	- -	6,24,486
Bedding - - - - - -	79,033	9,246	- -	88,279
Ordnance department - - -	7,290	- -	- -	7,290
Miscellaneous charges - - -	2,768	- -	- -	2,768
Sindh and Aden - - - -	4,33,417	- -	4,04,556	28,861
Clothing department - - - -	2,620	- -	- -	2,620
TOTAL - - - *Rs.*	41,54,554	51,996	10,66,091	31,40,459
		Net Decrease - - - *Rs.*		10,14,095

ORDNANCE DEPARTMENT.

279. The estimate for supplies to the Ordnance Department amounts of 3,58,624 rupees, and comprises the value of stores which in the other Presidencies are supplied by the Commissariat to the Ordnance Department. Observing

the same sub-divisions of the Ordnance Estimate as made for Bengal and Madras, this sum of 3,58,624 rupees, is proposed to be allotted thus:—

	Rs.
I. Supplies of miscellaneous stores of the same description as provided in the other Presidencies by the Commissariat Department - - -	2,81,027
II. Services under the direct control of the Inspector General of Ordnance - - - - - - - - - - - - -	77,597
TOTAL - - - Rs.	3,58,624

280. On referring to the detailed Appendices attached to the estimate of the Inspector General of Ordnance, I observed that an alphabetical list is given, descriptive of the various kind of stores to be purchased with the estimated sum of 2,81,027 rupees; but as the essential information respecting quantities or values is omitted, it is impossible to state with any degree of definiteness whether the demands of the department are excessive or not. There are, however, some facts which help me to an inferential conclusion on this point. They are, that at the Madras Presidency, having an army somewhat larger than that of Bombay, and with all the ordnance manufacturing establishments in full operation, the amount sanctioned for the supply of miscellaneous stores, of the description specified in the list attached to the Bombay Ordnance Estimate, does not exceed 2,27,000 rupees. The established strength of the European forces in Bombay and Madras approximate very closely, and are indicated in the margin, the difference being 685 rupees, or about one-twentieth. In the native army the difference in established strength is greater, being as shown in the margin. I think therefore that, supported by these facts, I am justified in fixing the sum to be expended by the Bombay Ordnance Department at 2,20,000 rupees against 2,27,000 rupees in Madras; and if the allotted sum be exceeded, I can only attribute such a result to the present objectionable practice at Bombay of making the Ordnance Department its own supplier.

	Rs.
Madras - - -	13,605
Bombay - - -	12,920
Difference - - -	685

Madras - - -	33,576
Bombay - - -	26,351
Difference - - -	7,225

281. As regards the services under the direct control of the Inspector General of Ordnance, the intended appropriation is as below:—

	Rs.
Freight - - - - - - - - - -	2,600
Contingencies - - - - - - - - -	14,997
Saddlery and accoutrements - - - - - -	60,000
TOTAL - - - Rs.	77,597

The only item that calls for remark is the last, and I cannot conceive under what circumstances so large a sum as 60,000 rupees will be required for accoutrements and saddlery. Buff accoutrements will for the most part be prepared out of Europe hides; pouches and black leather accoutrements are articles of local supply, and a sum of 17,000 rupees was allowed to the Madras Presidency on this account; a similar sum may be granted to Bombay. The only harness and saddlery which the Bombay Ordnance Department is required to look after is that of the artillery and British cavalry. The expenses attending the repair of the former is met by a contract allowance of two rupees per harness and one rupee per saddle per mensem, which is charged in the Pay Abstract. Renewals only take place once in five years, and a cash assignment of 7,000 rupees, it appears to me, would meet all requirements for the renewal of harness and saddlery.

282. The charge for the repair of saddles in use with the British cavalry is in the Bengal Presidency estimated at 26,000 rupees for seven regiments, which for two regiments would be 7,428 rupees. But 10,000 rupees may be allowed to Bombay, especially as the Bombay Ordnance Estimate for Contingencies is very moderate.

283. The

283. The amount allotted for the Bombay Ordnance Department's cash expenditure is as follows:—

	Rs.
Miscellaneous stores	2,20,000
Contingencies	14,997
Accoutrements	17,000
Renewal of harness and saddlery	7,000
Repairs of saddlery with British regiments	10,000
Freight from Europe	2,600
TOTAL *Rs.*	2,71,897
Amount estimated for *Rs.*	3,58,624
Difference disallowed *Rs.*	87,327

CLOTHING DEPARTMENT.

284. The sum required for the cash expenditure of the Bombay Clothing Department is 1,84,812 rupees, and is apportioned as follows:—

	Rs.
Tailoring charges	33,865
Compensation in lieu of clothing	1,03,731
Contingencies	47,216
TOTAL *Rs.*	1,84,812

285. The tailoring charges are somewhat high compared with those at Madras, (viz., 30,859 rupees), considering the large amount to be paid in Bombay for compensation. No alteration is, however, made in the estimated amount. The contingencies, I presume, are intended to cover the cost of articles locally purchased, inasmuch as scarcely any provision is made in the Commissariat Department Estimate for supplies to the Clothing Department. The whole of the amount of this estimate may be admitted.

286. I observe from the detailed estimate of the Clothing Department that the value of Europe stores to be used in the manufacture of the clothing is 2,29,683 rupees; but this, however, does not represent the value of all the English materials required for the preparation of the clothing of the Bombay army, inasmuch as a good proportion of the army are to receive compensation in lieu of clothing. A true estimate of the cost of English material for clothing the different branches of the army has yet to be made, and the attention of the controllers at the three Presidencies will be called thereto; for once a standard estimate for each regiment of each arm of the service is determined on, it will be easy to regulate the annual requirements of stores from England, and also to prevent an unnecessary accumulation of stock in India of articles so perishable as woollen cloths, and which I regret to state has been the case in all the clothing store departments of the three Presidencies.

CONTINGENCIES.

287. The amount under this head in the Bombay estimate is large, being 2,27,090 rupees, there being no corresponding head under Title II. of the Bengal or Madras estimate. The principal items composing the sum are:—

	Rs.
1st.—Repairs and pulling punkahs	12,000
2d.—Watering trees and lighting band stands	12,000
3d.—Office and ground rent	8,000
4th.—Watering tatties	9,000
5th.—Charges on account of waterworks	7,200
6th.—Cleansing barracks, and repairing fixtures and fastenings	69,490
7th.—Conservancy of Cantonments and Sudder Bazars	47,200
8th.—Telegrams	9,000
9th.—Printing forms	25,000
10th.—School books and other regimental supplies	10,000
TOTAL *Rs.*	2,53,890

 288. The

288. The residue of the sum, amounting to 17,200 rupees, is for office contingencies, packing charges, &c. I deem it a defect in the estimate to comprise all the services under the head "Contingencies." Some of these charges could well have been placed under the recognised major heads of the estimate; for instance, the charges connected with conservancy, cleansing of barracks, petty supplies to barracks, and repair of barrack fixtures, should have been shown under the head Barrack Department, to which I have transferred it; the office contingencies and printing forms might have been distributed among the respective departments; and watering tatties should have been among commissariat charges, to which it has accordingly been transferred. I shall request the attention of the Controller of Military Finance to a proper classification in future of these charges. The amount stated to be required for repair of barrack fixtures and fastenings, viz., 69,490 rupees, is very large, considering the small number of European troops in the Bombay Presidency, and I feel no hesitation in striking 30,000 rupees out of this amount. The expenditure on account of the conservancy of Cantonment and Sudder Bazar, viz., 47,200 rupees, does not entirely appertain to the Military Department; but as the question is still under the consideration of the Audit Board, I have not struck out the portion allotted to Bazar Conservancy, but it will depend upon the view taken by the Audit Board, and probably upon the orders of Government, whether the expense is to be treated as a civil or military charge. The Abkaree collections in some of the military bazars being shown as military receipts, I would propose that, throughout India, all military receipts and disbursements of military cantonments be exhibited in separate annual estimates, in which all expenses for police and conservancy purposes, also all bazar collections, fines, proceeds of unclaimed property, Abkaree collections, ground rent, &c., should be shown, and the cost of administering the duties should be detailed; I am satisfied that important results would follow from this arrangement, economy would be ensured, and military cantonments made more healthy for the troops.

289. The additions and reductions made in Title II. of the Bombay military estimate for 1862–63, result in a net decrease of 3,63,836 rupees, as shown in the margin. The gross reduction made from the Bombay estimate is 11,35,525 rupees; but the value of stores from England not hitherto paid for in India, amounting to 7,71,525 rupees, having been added, the net reduction above stated is arrived at. I would observe that this is a new and important feature in the military estimates, of requiring heads of departments to exhibit in their estimates the amount value of stores to be obtained. It will ensure accuracy and regularity in the indents for stores, and eventually economy.

	Rs.
Controller's Estimate -	49,93,886
Revised „ -	46,30,050
Net decrease - *Rs.*	3,63,836

290. In consequence of the modifications above made in the charges entered under Title II. of the estimates of the three Presidencies, comprising both additions and reductions, the amount on account of charges materiel, instead of being 2,53,01,652 rupees, as originally entered in the estimates of the controllers, is 2,51,70,823 rupees in the following proportions for the respective Presidencies, showing a decrease of 1,30,829 rupees, and when placed in juxtaposition with the sanctioned estimate of 1861–62, the result is as below:—

Year.	Charges Materiel, or	Bengal.	Madras.	Bombay.	Total.
		Rs.	*Rs.*	*Rs.*	*Rs.*
1861-62 -	Title II. -	1,03,88,920	48,87,086	52,21,449	2,04,97,455
1862-63 -	Ditto - -	1,49,45,301	55,95,471	46,30,050	2,51,70,822
Difference - - -		+45,56,381	+7,08,385	—5,91,399	+46,73,367

being equivalent to 43·86 per cent. increase in Bengal, 14·50 per cent. increase in Madras, and 11·32 per cent. less in Bombay, while, as regards all India, the charges materiel of 1862-63 are 22·80 per cent. above those of 1861–62.

291. The

291. The comparison between the aggregate estimates of the two years is as below :—

——	Title I.	Title II.	Total.
	Rs.	*Rs.*	*Rs.*
1861-62 - - - -	10,14,77,900	2,04,97,455	12,19,75,357
1862-63 - - - -	9,71,08,364	2,51,70,822	12,22,79,186
Shows the results to be, this year,	—43,69,536	+46,73,367	+3,03,831

or equal to 4·30 per cent. decrease under Title I. and 22·80 per cent. increase under Title II., whilst the difference in the total expenditure of 1862-63 shows an increase 0·24 per cent. I have to remark, however, that the increase under Title II. of 22·80 is owing in a great measure to the insertion in the estimate of "stores to be obtained from England" to the value of 28,00,000 rupees, which upon the estimated expenditure of 2,51,70,825 rupees under Title II. this year, is equal to 11·12 per cent., and about which I offer the following remarks :—

292. *Europe Stores.*—In para. 195 of this department's Report, No. 7259*a*, dated 18th March 1862, it was explained that the estimate of 1861-62 was framed to provide only for those services requiring cash to be disbursed in India through departmental agency, and that no allowance was made therein for the payment of the value of military clothing and medical stores received from England, inasmuch as such value had heretofore been adjusted in account between the Secretary of State for India and the Indian Government. Under recent arrangements, however, the Military Budget Estimate is now required to include provision for the value of stores obtained from England, and accordingly the following sums have been allotted in the estimate of 1862-63, Title II., to under-mentioned departments of the respective Presidencies for stores from England :—

——	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Clothing Department - - -	11,00,000	4,67,497	2,93,803	18,61,300
Ordnance „ - - -	96,067	1,81,877	3,00,000	5,77,944
Commissariat „ - - -	- - -	- - -	54,680	54,680
Medical „ - - -	1,22,139	85,000	1,23,042	3,30,181
	13,28,206	7,34,374	7,71,525	28,24,105

293. I am aware that this in some respects is a larger estimate than the controllers at the three Presidencies are prepared for. With reference to ordnance stores, I have been guided, as respects Bengal and Madras, entirely by the indents of the Inspector General of Ordnance, and in the case of Bombay I have been influenced by the fact that by a mischance the Ordnance indent for 1861-2 had not been sent home, and that the Bombay authorities have been requested to add to the indent of 1862-63, which comprises demands to the extent of 83,000 rupees such portions of the indent of 1861-62 as represents requirements of a nature absolutely necessary to be obtained. Under these circumstances I did not deem three lakhs of rupees to be too high a figure to attach to the value of Ordnance stores for the Bombay Presidency, to be obtained and paid for in 1862-63; but I do not expect that in future years the charge for Ordnance stores will be so low as at present, and I am therefore anxious to see economy enforced in other ways, so as to keep down the military expenditure to 12 crores.

294. As regards the clothing stores, I am aware that my estimate is high, if compared with the actual requirements of the year; but there has been much

confusion in connection with clothing indents, and although since the transmission of the Bengal Clothing Department's recent indents to England, some of the items have been modified, and others have been requested to be cancelled, I am apprehensive it may not be practicable for the Authorities at Home to comply with these instructions. I think, therefore, the estimate I submit will eventually prove nearer to the actual results than any other.

295. The estimate for Europe stores for the Medical Department is likewise high, but it has been prepared from data indicating the actual consumption of reserve stock; I shall, however, cause it to be carefully scrutinized by the examiners of medical accounts, and compared with the indents last sent to England.

296. Since this estimate of the value of stores from England was prepared in this department, I have received a copy of the estimate of receipts and disbursements of the Home Treasury from 1st May 1862 to 30th April 1863, and I have been somewhat surprised to find the estimate of this department approximate so closely to that prepared at home, and that the circumstances that influenced the preparation of both were nearly identical. In the English estimate the expenditure for stores is entered at 280,434 *l.* for the year ending 30th April 1863, and is allotted to the several Presidencies, as shown in the margin; and the following detailed statement affords useful information as to the description of stores to be supplied, and for what departments in the several Presidencies:—

	£.
Bengal	118,702
Madras	71,149
Bombay	90,583
Total	£. 280,434

——	Bengal.	Madras.	Bombay.	Total.
	£.	£.	£.	£.
Military stores (including Medical and excluding War Department clothing)	20,402	30,249	33,283	83,934
War Department clothing - - -	97,500	40,500	57,000	195,000
Military books for soldiers' libraries	800	400	300	1,500
Total - - £.	118,702	71,149	90,583	280,544

297. I beg here to quote the following extract from the observations of the Director General of Stores as likely to be useful to the controllers and Heads of Departments in their future indents:—

"It should be stated, with reference to the above estimate, that although carefully prepared, it may very possibly in some particulars differ widely from the actual payment for stores.

"The several services in India indent upon the Home Government for such articles as are required, and the amount of the indents that may be received during the next 12 months cannot be foreseen.

"The course adopted in arriving at the foregoing figures has been to take the accounts disbursed for each service in the past year, and to make in most cases a considerable deduction therefrom, in view of the probable diminution in the demands from India during the ensuing season.

"The sums shown under the different heads of service have been calculated in the following manner:

"The information upon which this Department can form any judgment is very scanty; but in the case of the complaints from India of excessive supplies of stores having been sent out, and of the reduced indents and requisitions to cancel former demands, which have been lately received, together with the military letter from the Government of India, dated the 8th October, 1861, No. 244, that the stores now in the Dockyard which have been made available for the Military Department, will almost entirely supersede the necessity for making any requisition for supplies of Military and Ordnance stores during 1862-63, a general reduction has been made under most Departments for stores for 1862-63."

Military Stores.—"£. 120,000 has been provided for clothing for Queen's troops provided by the War Department for the season 1863-64, and which will be paid for at the beginning of 1862-63. And a further sum of 75,000 *l.* has been

been added under this head on account of the clothing for 1864-65, part of which at least may have to be provided and paid for with the season 1862-63, no estimate for cloth having yet been received from India.

"£. 83,934 has been allowed for other military stores under all heads, including medical and clothing for native troops, being a reduction of about 25 per cent. upon the estimated expenditure for the season 1861-62."

298. I may here add that the points to be mainly attended to at home are a prompt acknowledgment of the receipt of the indents from India as received, the arrangements to be made for complying with the demands, the public value, and immediately the contracts are made the same to be reported.

299. In paragraph 89 of this Department's Report, No. 974A, dated 8th October 1861, the receipts or recoveries of the Military Department for the year 1861-62 were estimated at 65,04,400 rupees, as indicated in the margin, but in paragraph 187 of Report, No. 7259A, dated 18th March 1862, it was stated that the receipts or recoveries would probably amount to 79 lakhs of rupees, the higher estimate being warranted by the actual transactions of the year.

	Rs.
Bengal - - -	33,00,000
Madras - - -	13,78,900
Bombay - - -	18,25,500
Total - - - Rs.	65,04,400

300. The receipts and recoveries for 1862-63, as estimated by the Controllers of Military Finance of the three Presidencies, are fully 20 per cent. below those of 1861-62, according to the subjoined detail :—

Receipts.	Bengal.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.
Sale of arrack - - - - -	10,52,500	- -	2,77,259	13,29,759
„ porter and beer - - -	8,49,977	5,73,000	4,21,672	18,44,649
„ other Commissariat stores -	- -	- -	45,918	45,918
„ live stock - - - -	36,290	- -	1,712.	38,002
„ ordnance stores - - -	11,41,708	9,07,972	53,215	21,02,895
„ clothing stores - - -	- -		55,631	55,631
„ medical stores - - -	- -		7,000	
Hospital stoppages - - - -	3,840		40,600	
Bazar collections - - - -	- -	4,59,066	2,83,600	9,57,223
Miscellaneous receipts, pay department - - - - - -	6,817		62,800	
Miscellaneous receipts, Commissariat department - - - - -	68,395		25,115	
Total - - Rs.	31,59,527	19,40,038	12,74,522	63,74,087

But it appears to me very evident that the recoveries have been underrated. The malt liquor recoveries in Bengal are set down at 8,49,977 rupees, but 42,193 hogsheads of ale and porter are provided for as the estimated expenditure of the year. Now, deducting one-fifth for dryage and wastage, (a very high rate of wastage,) the quantity to be sold will be 33,755 hogsheads, which at 40 rupees per hogshead, the amount paid by canteens, should yield 13,50,200 rupees, or in round numbers 13 lakhs. In Madras, the malt liquor recoveries are given at 5,73,000 rupees, which is a fair approximation to what should be expected, for the demand is for 16,024 hogsheads, which, less one-fifth, leaves the value of 12,819 hogsheads, at 40 rupees, to be recovered, or 5,02,760 rupees. In Bombay, according to the estimate, the quantity required is 12,000 hogsheads, which, less one-fifth, gives 9,600 hogsheads, the value of which has to be recovered at 40 rupees per hogshead, or 384,000 rupees, but the estimated recoveries are stated at 4,21,672 rupees. From these comparisons it is clear that the Bengal estimated recoveries for malt liquor are nearly five lacs below what they ought to be.

301. Again, as regards the recoveries on account of hospital stoppages for soldiers in hospital, the Madras estimate gives no specific amount, having included the same under miscellaneous receipts, but with 1,134 daily sick, the recoveries at two annas per man per day will be 51,830 rupees. The Bombay estimate indicates the recoveries for hospital stoppages as 40,600 rupees. Now the provision

made in the Bombay estimate is for 1,074 men in hospital; the stoppages from rank and file being two annas per day would amount to 134 rupees per diem, or 48,910 per annum, but in the Bengal Commissariat Estimate, although the men in hospital are taken at 3,648, from whom at two annas per day 456 rupees should be recovered daily, or 1,66,440 rupees per annum, the estimate only shows 3,840 rupees, instead of 1,66,440 rupees. It is probable that there are similar oversights in the other lines; but from what I have adduced above, it will be seen that I shall be quite justified in fixing the recoveries of the Military Department for 1862-63 at 70 lacs; at the same time it is necessary that the special attention of the controllers should be given to the correct representation of the recoveries. The amounts shown under the various heads are excellent indications as to the right working of the departments, and will afford useful aid in several ways in checking outlay; whilst hitherto the military expenditure has been the main object to be kept in view, it is now necessary that the receipts of the military service should be carefully exhibited, and in minute detail.

302. I have confined this part of the report to a review of that portion of the Military Estimate comprising charges requiring cash disbursements, and have not entered into any investigation of the expenditure of reserve stock in 1862-63, for which estimates have been duly received. As respects this description of expenditure, a brief report on the result of last year's transactions compared with the requirements of 1862-63, will be submitted to Government; but the detailed review will be forwarded to the respective controllers and heads of departments for their information and guidance. I am of opinion that, practically, sufficient importance has not hitherto been attached to the expenditure of the reserved stock, or to the proper custody and accurate accounting for the same, notwithstanding that the matter was so prominently treated in the resolution of the Government of India, No. 710, dated 6th July 1860. There is an intimate connection between cash disbursements and reserve stock, for in proportion as the latter is expended, or believed to be expended because unaccounted for, will be the cash demand for replenishment; and in order to prevent any unnecessary outlay of public money on this account, I submit the following remarks: —

I. It is of great importance not only that the total value of the stock remains of the Commissariat Department should be known, but that the actual quantities and value of the several articles should also be stated. This is a point on which the Committee of Commissariat officers now sitting at this Presidency, for the purpose of assimilating the practice of the Commissariat Department in all India, have under consideration.

II. It is also important that the data on which allotments of reserve stock are framed should be carefully ascertained. For instance, in the case of malt liquor the Government scale is a quart a day; that ascertained by experience to be sufficient is on an average a pint a day, calculated on the established strength of European forces. Guided by the Government scale, 150,000 hogsheads would be the supply required to be laid in for 70,000 troops, costing 70 lacs of rupees per annum, whereas 75,000 hogsheads, costing only 35 lacs per annum, would suffice; and so in like manner with tea, coffee, and other staple articles of supply, not only the scale as fixed by Government should be kept in view, but also the actual consumption.

III. The number of men to be rationed and dieted in hospitals, should be accurately ascertained as one of the guiding rules in framing the estimate. The articles to be supplied to these men should not only be known, but also the average quantities consumed. The wastage and stock is also another point which must regulate reserves, and should be well known, and from what causes arising, whether from bad packing, bad godowns, or excessive quantities. The Commissariat Examiners should have a stock ledger, and be able to account for stock both used and in reserve; and by the ledger the requisitions for replenishment of stock would be checked.

IV. As a part of his administrative duty, the Commissary General is bound to draw up scales of supplies of the various articles to be laid in as stock: the data on which he calculates his requirements should be thoroughly known, and it is of such importance that it ought to be submitted to Government, being drawn

up

up in a form which will admit of check and comparison relatively, not only with the numerical strength of the army, but likewise with the strength at the various cantonments, and the object for which the supplies are maintained.

V. This important document should also be reviewed by the Military Finance Department at each Presidency.

VI. The examiner of Commissariat Accounts should, by his monthly tabulations of the expenditure under the several heads, be able to report most accurately not only on the total expenditure, but on the average rates for each description of supply prevailing at the several stations; on the number of men rationed and dieted, and on the number and description of cattle fed, and purchased, on the number of army horses maintained, and the casualties occurring amongst them; and on the value of reserve stock used up.

VII. The Medical examiner should, in like manner, report on the whole of the operations connected with the hospital and medical departments, ascertaining averages, and all other information as respects his departments, similar to that required of the Commissariat examiner.

303. It is by these means alone that correct general averages can be ascertained, and the scales or allotments of reserve stock modified from time to time according to changes in the numerical strength or location of troops. It has been the unceasing endeavour of this department to collect data for forming safe general averages of each description of expenditure; and it will be observed that many of the modifications made in this year's estimate have been based on the averages already collected in this department. These averages are far from as accurate as they can be made; but even in their present state they answer the purpose of a very fair index by which to form an approximate estimate of actual expenditure; and I beg here to quote the remarks of the Controller Military Finance, Bombay, on this point, submitted in letter, No. 4,970, dated 7th February 1862.

"I do myself the honour to submit the accompanying statements, showing the distribution of European and native troops throughout the Bombay Presidency, and their cost calculated by the data given by you in the letter under acknowledgment. The figures which come out in the grand total of the statement for 1862-63, you will observe, approximate most curiously to the total exhibited in the Budget Estimate framed for this Presidency. I should be glad to be informed of the data by which the multiples of 1,000 rupees for Europeans, and 250 rupees for natives, were arrived at, as also the reason for adopting one-fifth as the cost of staff. In the case under reference, as I have remarked, the result is very curious; but had I the data, I should like to examine further into the subject. I trust therefore you will pardon my asking for it."

304. Government may perhaps think that I have entered into too great detail in this report. I beg to explain that I was quite alive to this circumstance; but as the business of minutely examining estimates is yet new, and little understood, I was anxious to afford the several controllers an illustration of the mode of procedure for their future guidance; and this reason will be held to excuse me for submitting so lengthy a report with so many details, but which may in future be rendered unnecessary by the controllers performing this important revision. In some instances my remarks may be called in question, but I have not hesitated to submit the observations which, from the figures before me, appeared to me right, as I regard a correct estimate to be the main foundation of true economy in respect to military expenditure; for, in accordance with the declared rule that the accounts are to follow the form of the estimate, a clear and well arranged estimate must necessarily ensure care in investigating the proposed outlay, and regularity in obtaining vouchers, thus imparting perspicuity to accounts, besides facilitating the duties of audit and compilation.

305. I would further notice that promptness in paying the demands against Government, and in submitting the vouchers for examination by the officers of audit, are of great importance. From the statements of the progress of audit, periodically published in the official gazettes of the three Presidencies, Government will be able to ascertain how far the desideratum of a prompt audit, which was one of the main objects desired to be accomplished under the new financial

arrangements, has been realised. I can only state, with a feeling of satisfaction, that the audit of the military accounts, and the classified compilation of the same, are now more current, that is, more in advance, than from official records I can ascertain them ever to have been at any previous period; and I earnestly hope that this promptness will be carefully enforced, as it is a security for the right settlement of the financial transactions of the department.

306. I have only now to add that it should be clearly understood that the estimate for the cash expenditure on account of the military charges of all India for 1862–63, amounting to 12,22,79,187 rupees, is exclusive of the expense of maintaining the European and native force, which the Government have decided, by their orders of the 10th April 1862, to reduce during 1862–63. I have already shown above that this force costs annually upwards of 18 lacs of rupees, as indicated in the margin; but for every month they are maintained in India during 1862–63, an extra grant of 1,57,454 rupees will have to be made to meet the military expenditure. I may also mention that the gratuities payable on discharge to the native cavalry will require to be provided for by a special grant. In the present estimate there is no provision made for any but the most ordinary movements of troops from one station to another, as the movements are not yet known; neither is any provision to meet war charges or field operations. The estimated outlay of 12,27,79,187 rupees provides for services to be carried on in a state of profound peace, and whilst I am anxious to see economy strictly enforced, I am the more fully persuaded that, in order to guard against the enormous expenditure which sprang up during the great crisis through which India has passed, it is essential that the exact cost of each kind of service should, during a time of peace, be accurately known, so that in the event of war operations, or any other cause requiring additional expenditure, the officers at the head of the several departments may be able, by the training in peace, at once to prepare estimates of the expense likely to be incurred for any emergent or extraordinary service. With this view, I earnestly recommend it as a standing rule to be rigidly enforced, that the head of each department should, in proposing changes creative of expense, either indicate the money cost thereof, or furnish accurate data from which the department may be able to calculate the charge.

	Rs.
22 Troops European cavalry	8,25,000
1 European Infantry Regiment	7,50,000
1 Regiment Bengal Cavalry	2,24,000
Re-organization, Bombay Native Cavalry	90,450
Total - *Rs.*	18,89,450

307. I cannot conclude this Report, under the circumstances of my immediate departure to Europe, without submitting to Government the services which the officers of the Military Finance Department have rendered. The department has laboured under many disadvantages from the various changes which have taken place in the officers, owing mainly to retirements from the service. From several I have received good and useful aid, greatly to the benefit of the Government interests. At an early period of 1861 an unexpected attack of illness deprived me of the valuable services of Colonel Hannyngton for a great part of the year, and his subsequent retirement from the service cannot but be regarded as a great loss to the department. During the last six months, however, I received most intelligent, active, and cordial assistance from this able officer; whatever duty he had to perform was done with a hearty and zealous mind.

308. Lieutenant Colonel Atkinson has now become controller, and is right well co-operating in directing and controlling the important affairs entrusted to him. Lieutenant Colonel M'Goun, the Controller of Military Finance, Madras, has introduced and successfully conducted the new system in that Presidency with unwearied zeal and intelligence, and it is with a conscientious feeling of the high merits of this officer that I bring his name to the favourable notice of Government. Lieutenant-Colonel Barr, the present Controller at Bombay, is likewise worthy of special notice; promptness and zeal have always characterised his efforts; as military accountant he remedied many defects, and cleared off heavy arrears, willingly affording me every desirable support; and in the higher office of controller, to which he has lately been appointed, he has continued to be actuated by the same good spirit, and has given evidence, by his practical application of the instructions of this department, that he has thoroughly mastered the details of his office, and correctly appreciates the principles upon which the business of his department should be conducted.

309. Of

309. Of the officers more immediately associated with me, the Secretary of the Military Finance Department, Captain G. B. Malleson, has evinced such a hearty and active interest in the work of the department, and I am so largely indebted to him for that valuable assistance, which, from his known ability, he is so well able to render, that I am sanguine of the useful future of this officer. Mr. Assistant Secretary G. W. Kellner was during a portion of the year on detached employ in the Clothing Department, where he has rendered useful service, and which has already been brought under the notice of Government; his health has unfortunately failed, but I fully expect that with health restored by a visit to England he will return to his duties with renewed vigour and strength. To Mr. Assistant Secretary R. H. Hollingberry my acknowledgments are also due for the untiring assiduity and great zeal with which he has laboured, and I can only wish that in the new sphere of business to which he is to be removed he may continue to serve as faithfully and earnestly as he has done in the Military Finance Department.

310. I have already in my Report of 8th October 1861 brought under the attention of Government the services of Mr. Assistant Secretary A. P. Simkins, and I have continued to benefit by the assistance which he has cheerfully afforded from early in the morning till late at night. I can assure Government that in him I leave to my successor an assistant who, by his extensive, varied, and sound knowledge of the principles and practical application of the rules connected with the Military Finance Department, will be found valuable and useful in a very high degree.

311. The annexures to this Report are the following:—

I. An abstract statement of the strength of the European and Native forces comprising the army of India.

II. Abstract statement of the distribution of the European and Native forces of the three Presidencies.

III. The Military Estimates of 1862-63 of the three Presidencies, as revised by this Department, showing the cash requirements under the several major and minor heads.

IV. The Estimates for 1862-63 of the three Presidencies as prepared by the Controllers of Military Finance.

APPENDIX.

(No. 23.)

STATEMENT of the established Strength of EUROPEAN and NATIVE TROOPS to be provided for during 1862–63.

	Cavalry.	Artillery.	Infantry.	Sappers.	TOTAL.
EUROPEAN TROOPS:					
Bengal - - -	3,541	6,660	32,538	120	42,859
Madras - - -	970	3,345	9,180	80	13,575
Bombay - - -	970	2,690	9,180	50	12,890
TOTAL - - -	5,481	12,695	50,898	250	69,324
NATIVE TROOPS:					
Bengal - - -	15,803	- -	51,264	1,000	68,067
Madras - - -	1,548	- -	31,328	700	33,576
Bombay - - -	4,491	- -	21,360	500	26,351
TOTAL - - -	21,842	- -	1,03,952	2,200	1,27,994

ABSTRACT of the MILITARY EXPENDITURE for 1862–63.

	Bengal.	Madras.	Bombay.	TOTAL.
	Rs.	*R.*	*Rs.*	*Rs.*
Title I. Charges Personnel -	5,36,19,803	2,46,82,445	1,88,06,116	9,71,08,364
Title II. Charges Materiel -	1,49,45,301	55,95,471	46,30,050	2,51,70,822
TOTAL - - - *Rs.*	6,85,65,104	3,02,77,916	2,34,36,166	12,22,79,186

STATEMENT showing the distribution of TROOPS, European and Native, under the BENGAL PRESIDENCY.

DIVISIONS.	European Non-Commissioned, Rank and File.	Native Commissioned, Non-Commissioned, Rank and File.
Presidency - - - - -	2,702	5,232
Benares - - - - -	4,430	2,678
Saugor - - - - -	2,229	5,384
Malwa - - - - -	3	3,997
Gwalior - - - - -	2,255	4,496
Oude - - - - - -	8,328	4,005
Rohilkund - - - - -	2,254	2,513
Meerut - - - - -	5,959	4,291
Sirhind - - - - -	6,377	1,457
Lahore - - - - -	4,499	10,020
Peshawur - - - - -	4,602	9,764
TOTAL - - -	43,638	53,837

BENGAL MILITARY ESTIMATE for the Year 1862-63.

	TITLE I. BUDGET HEADS.	Sanctioned Estimate of 1861-62.	Revised Estimate of 1862-63.	Difference between Sanctioned Estimate of 1861-62 and Revised Estimate of 1862-63. Additions.	Reductions.	Remarks.
	ARMY PAY AND ALLOWANCES.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
A.	Regimental Pay and Allowances:					
1	European artillery	41,71,662	41,87,584	15,922	—	
2	Heavy batteries	—	84,811	84,811	—	
3	Nagpoor artillery	6,837	—	—	6,837	
4	Punjab ditto	1,40,930	1,42,902	1,972	—	
5	Assam ditto	17,555	18,039	484	—	
6	Hyderabad ditto	1,49,344	1,48,240	—	1,104	
7	Peshawur mountain train	46,871	51,850	4,979	—	
8	Hazara ditto ditto	26,381	28,709	2,328	—	
9	Gwalior siege train	—	11,226	11,226	—	
10	European cavalry	27,41,083	23,46,457	—	3,94,626	
11	Lahore light horse	88,388	79,590	—	8,798	
12	Governor General's body guard	67,860	77,320	9,460	—	
13	Native irregular cavalry under Commander-in-Chief	70,89,170	45,11,260	95,398	—	
14	Punjab ditto		10,76,581			
15	Central India horse		4,67,141			
16	Guide corps cavalry		1,54,268			
17	Hyderabad ditto		11,31,692			
18	Deolee and Erinpoorah cavalry		1,29,984			
			minus 2,86,358 / 71,84,568			
19	European infantry	1,13,48,589	1,09,48,983	—	3,99,606	
20	East Indian regiment	96,087	1,06,215	10,128	—	
21	Native Infantry under Commander-in-Chief	84,01,974	66,05,737	—	5,80,656	
22	Malwah Bheel corps		61,512			
23	Meywar ditto ditto		86,510			
24	Hyderabad Infantry		7,24,495			
25	Nagpoor ditto		2,09,286			
26	Deolee and Erinpoorah ditto		1,33,778			
			78,21,318			
27	Bhoupaul levy	—	1,11,275	1,11,275	—	
28	Nepaul escort	—	12,885	12,885	—	
29	Engineers	1,90,893	2,07,316	16,423	—	
30	Sappers and miners	2,62,797	2,24,122	—	38,675	
31	European invalids	2,35,482	2,36,263	781	—	
B.	Officers (of staff corps / of mutinied corps) unemployed	26,76,692	18,81,821	—	6,02,123	
C.	Ditto unposted	4,92,192	6,84,932			
D.	Ditto unattached	49,366	53,376	4,010	6,545	
E.	Ditto of veteran establishment	22,073	15,528	—	—	
F.	Ditto local	7,418	7,418	—	—	
G.	Ditto retired	41,964	52,110	10,146	—	
H.	Ditto private and non-commissioned officers doing duty with Public Works Department	30,824	33,909	3,085	—	
		3,84,02,432*	3,67,58,775	3,95,313	20,38,970	
J.	Pay and Regimental Allowances of General Army Staff:					
1	Commander-in-Chief and personal staff	1,45,350	1,58,305	12,955	—	
2	Personal staff of Governor General	59,755	62,999	3,244	—	
3	Ditto ditto of Lieutenant Governor, Bengal	9,135	11,860	2,725	—	
4	Ditto ditto of Lieutenant Governor, N.W. P.	12,149	11,860	—	289	
5	Ditto ditto of Lieutenant Governor, Punjab	12,149	10,255	—	1,894	
6	Adjutant General's Department	1,18,121	1,40,885	22,764	—	
7	Quartermaster General's Department	1,52,299	1,97,214	44,915	—	
8	Adjutant General, British forces	57,158	55,352	—	1,806	
9	Quartermaster General, ditto	27,000	—	—	27,000	
10	Judge Advocate General's Department	1,09,884	1,35,816	26,932	—	
11	Officers commanding divisions	2,80,000	295,758	15,758	—	
12	Aides-de-Camp to ditto	40,626	47,806	7,180	—	
13	Artillery staff head quarters	88,147	97,575	9,428	—	
14	Ditto ditto British forces	39,240	45,135	5,895	—	
15	Inspectors of musketry	39,999	48,765	8,766	—	
16	Military storekeeper	—	8,104	8,104	—	
		11,91,012	13,28,689			
K.	Staff of Irregular Forces:					
1	Hyderabad contingent	86,494	83,944	—	2,550	
2	Nagpoor irregular force	17,295	18,312	1,017	—	
3	Punjaub ditto	31,689	32,420	731	—	
4	Corps of guides	26,631	30,284	3,653	—	
5	Central India horse	16,529	18,720	2,191	—	
6	Deolie and Erinpoorah force	42,790	49,599	6,809	—	
		2,21,428	2,33,279			
L.	Garrison and Cantonment Staff:					
1	Brigadiers commanding stations	3,59,787	3,07,951	—	51,836	
2	Brigade majors	1,60,853	2,02,503	41,650	—	
3	Miscellaneous garrison staff	4,64,069	5,90,103	1,26,034	—	
		9,84,709	11,00,557			

* Comprising the amounts under A, E, and F, of the Estimate of 1861-62, and also under the head Supernumeraries in the same Estimate.

J, K, and N, of this Estimate, exclusive of items 4, 5, and 6, under N, are equivalent to B in the Estimate of 1861-62.

BENGAL MILITARY ESTIMATE for the Year 1862–63.—*continued.*

	TITLE I. BUDGET HEADS.	Sanctioned Estimate of 1861–62.		Revised Estimate of 1862–63.		Difference between Sanctioned Estimate of 1861–62, and Revised Estimate of 1862–63. Additions.	Reductions.	REMARKS.
M.	Office Establishments of General Army Staff:	*Rs.*		*Rs.*		*Rs.*	*Rs.*	
1	Military secretary to Governor General	-		1,800		1,800	—	
2	Ditto ditto Commander-in-Chief	12,888		13,984		1,096	—	
3	Adjutant General's Department	63,452		77,795		14,343	—	
4	Ditto British forces	25,956		35,636		9,680	—	
5	Quartermaster General's Department	34,708	1,68,986	52,232	2,11,794	17,524	—	
6	Ditto British forces	1,472		-		-	1,472	
7	Judge Advocate General's Department	10,859		12,029		1,170	—	M and O of this estimate, exclusive of items 4 and 6 in the latter, represent the amount under D in the Estimate of 1861–62.
8	Artillery staff and head quarters	11,763		13,195		1,432	—	
9	Ditto ditto British forces	6,328		-		-	6,328	
10	Inspectors of musketry	1,560		5,123		3,563	—	
N.	Military Finance Department:							
1	Chief of the department and secretaries	40,000		98,853		58,853	—	
2	Controller, military accountant, and compiler	58,919		59,552		633	—	
3	Examiners, Pay Department	42,733		33,009		-	9,724	
4	Ditto - commissariat	36,332	3,29,793	31,809	3,80,668	-	4,523	
5	Ditto - medical	15,304		15,304		—	—	
6	Ditto - ordnance	8,829		9,560		731	—	
7	Divisional paymasters of effective troops, and pensioners and invalids	1,27,676		1,32,581		4,905	—	
O.	Office Establishment of Military Finance Department:							
1	Chief of the Department	50,000		56,000		6,000	—	
2	Controller, military accountant, and compiler	1,77,090		95,220		-	81,870	
3	Examiners, Pay Department	-	4,77,302	79,344	4,80,049	79,344	—	
4	Ditto - commissariat	68,160		98,628		30,468	—	
5	Ditto - medical	-		3,242		3,242	—	
6	Ditto - ordnance	40,853		40,863		10	—	
7	Divisional, pension, and invalid paymasters	1,41,199		1,06,752		-	34,447	
P.	Barrack Department:							
1	Barrack master	-		1,52,846		—	—	Q and R, with item 5 in N of this estimate, represent the amount under L in the Estimate of 1861–62.
2	Non-commissioned staff	7,61,655		83,854		—	—	
3	Conservancy and other establishments	-		1,58,548	13,54,636	5,92,981	—	
4	Contingencies and unfixed charges	-		9,59,388		—	—	
Q.	Medical Department:							
1	General medical staff	10,76,952		7,55,459		-	3,21,493	
2	Ditto British forces	2,64,382		1,61,420		-	1,02,962	
3	Surgeons and assistant surgeons in charge of regiments	9,35,090		9,52,059		16,969	—	
4	Ditto ditto British forces	6,06,334		7,19,360		1,13,026	—	
5	Veterinary surgeons	51,430	31,07,933	99,523	33,39,418	48,093	—	
6	Ditto British forces	55,514		45,125		-	10,389	
7	Sub-assistant surgeons	10,800		3,600		-	7,200	
8	Capitation allowance	-		1,34,550		1,34,550	—	
9	Native doctors	1,07,431		87,156		-	20,275	
10	Warrant officers and sub-assistant surgeons	Included in hospital establishments	*					* *Vide* T 8, Commissariat Department.
R.	Office Establishments, Medical Department:			3,81,166		3,81,166	—	
1	Principal Inspector General	19,610		19,973		363	—	
2	Inspectors General of Hospital, British forces	12,648		15,632		2,984	—	
3	Principal medical storekeeper	44,570	1,42,139	44,363	1,61,368	-	207	
4	Medical college	12,000		6,312		-	5,688	
5	Hospital and depôts	53,311		75,088		21,777	—	
S.	Pensions to Officers, Warrant, and Non-Commissioned Officers and Rank and File:							
1	Wound pension to European officers	1,20,621		58,767		-	61,854	
2	Pensions to European warrant and non-commissioned officers, rank and file	71,724		80,738		9,014	—	
3	Ditto medical warrant officers	18,139		19,349		1,210	—	
4	Ditto native commissioned, non-commissioned rank and file	11,40,246		13,28,660		1,88,414	—	
5	Ditto to heirs of ditto ditto	2,39,077		2,44,286		5,209	—	
6	Superannuation pensions	57,670		60,515		2,845	—	
7	Special pensions	2,351	18,55,933	1,156	20,20,442	-	1,195	
8	Pensions payable from Lord Clive's fund	54,143		55,000		857	—	
9	Ditto to European officers, non-commissioned officers, and rank and file, Hyderabad Contingent	82,208		81,270		-	938	
10	Ditto native ditto ditto	63,032		81,580		18,548	—	
11	Ditto to heirs of ditto ditto	6,722		9,121		2,399	—	

BENGAL MILITARY ESTIMATE for the Year 1862-63—*continued.*

	TITLE I. BUDGET HEADS.	Sanctioned Estimate, 1861-62.		Revised Estimate, 1862-63.		Difference between Sanctioned Estimate of 1861-62, and Revised Estimate of 1862-63. Additions.	Reductions.	REMARKS.
T.	Commissariat Department:	*Rs.*		*Rs.*		*Rs.*	*Rs.*	
1	Commissary General and Deputy Commissary General	93,616		96,465		2,849	—	
2	Executive officers	3,25,030		3,76,995		51,965	—	
3	Warrant officers and non-commissioned officers	1,65,192		120,300		—	44,892	
4	Executive establishment	—		1,17,333		—	—	
5	Office establishment	—		2,65,410		—	—	
6	Office rent and contingencies	—		40,161		—	—	
7	Hospital establishment	—		2,67,730		—	—	
8	Medical warrant officers and hospital writers	16,09,156		—		—	42,700	
9	Dooley bearers	—	21,92,994	3,92,442	21,60,216	—	—	
10	Victualling Europeans	—		76,793		—	—	
11	Cattle establishment	—		3,19,409		—	—	
12	Quartermaster's establishment	—		85,624		—	—	
13	Transit charges	—		1,554		—	—	
U.	Ordnance Department:							
1	Supervising officers, Inspector General of Ordnance and Magazines, and Assistant Inspector General and Principal Commissary of Ordnance	47,728		60,833		13,105	—	
2	Executive officers	1,07,820		1,09,475		1,655	—	
3	Warrant and non-commissioned officers	3,01,309		3,18,275		16,966	—	
4	Executive establishment	3,03,197	11,00,717	2,22,480	10,43,236	—	80,717	
5	Superintendents and agents of manufactories	72,618		88,682		16,064	—	
6	Manufactory establishment	1,55,687		1,21,986		—	33,701	
7	Contingencies	1,399		27,325		25,926	—	
8	Office establishment	1,10,959		94,180		—	16,779	
V.	Stud Department:							
1	Supervising officers	58,152		63,996		5,844	—	
2	Executive officers	72,436		87,521		15,085	—	
3	Overseers	20,504	2,22,663	23,451	2,43,851	2,947	—	
4	Executive establishment	21,711		21,711		—	—	
5	Office establishment	45,060		42,372		—	2,688	
6	Cattle farm superintendents	4,800		4,800		—	—	
W.	Clothing Department:							
1	Supervising officer	27,465		30,387		2,922	—	
2	Agent and assistant agent	42,059		30,643		—	11,416	
3	Warrant officer	1,200	1,07,192	4,326	95,444	3,126	—	
4	Manufacturing establishment	8,556		13,368		4,812	—	
5	Office establishment	27,912		16,720		—	11,192	
X.	Surveyor General's Department:							
1	Surveyor General of India	24,404		33,087		8,683	—	
2	Office establishment	58,199		38,454		—	19,745	
3	Contingencies (office)	13,652		13,152		—	500	
4	Manufacturing establishment	35,828	6,89,446	32,927	8,95,721	—	2,901	
5	Trigonometrical survey	3,65,645		4,94,372		1,28,727	—	
6	Topographical survey	1,91,718		2,83,729		92,011	—	
Y.	Benevolent Allowances:							
1	Orphan asylums	94,207	1,36,957	1,61,461	4,46,543	67,254	—	
2	Family allowance	42,750		2,85,082		2,42,332	—	
Z.	Allowance to Clergy:							
1	Presbyterian chaplains	—		48,000		48,000	—	
2	Roman Catholic priests	89,651		96,288	1,44,288	6,637	—	
A.A	Contingencies	24,90,800		11,85,978		—	13,04,822	
B.B	Miscellaneous	6,58,333		—		—	6,58,333	
	TOTAL Title I	5,53,32,043		5,36,19,803		33,13,024	50,25,264	
	Net Decrease	—		—		17,12,240		

BENGAL MILITARY ESTIMATE for the Year 1862-63—*continued.*

	TITLE II.	Sanctioned Amounts, 1861-62.	Revised Estimate, 1862-63.	Additions.	Reductions.	REMARKS.
	Commissariat Department:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
1	Victualling Europeans - - - -	40,00,000	38,63,739	- -	1,36,261	
	Government of India.					
	Ditto - Madras.					
	Ditto - Bombay.					
	Ditto - Labuan.					
	Ditto - China.					
2	Public Cattle Department - - - -	10,70,356	12,30,279	1,59,923	—	
3	Cavalry supplies - - - - -	9,66,830	8,00,400	- -	1,66,430	
4	Purchase of reserve stock - - - -	3,47,736	9,90,435	6,42,699	—	
5	Ditto - live stock - - - -	- - -	10,000	10,000	—	
6	European hospital supplies - - - -	11,66,686	8,26,200	- -	3,40,486	
7	Medical Department - - - - -	80,000	14,924	- -	31,076	
8	Victualling native troops - - - -	1,16,695	1,16,695	—	—	
9	Native hospital supplies - - - -	- - -	10,000	10,000	—	
10	Transport charges - - - - -	7,99,213	2,83,334	- -	5,15,879	
	Government of India.					
	Ditto - Madras.					
	Ditto - Bombay.					
	Ditto - Labuan.					
	Ditto - China.					
	Ditto - P. W. Island.					
11	Barrack Department - - - - - -	5,29,327	3,38,214	- -	1,91,113	
12	Malt liquor - - - - - - -	- - -	26,76,880	26,76,880	—	
13	Bedding - - - - - - - -	2,99,011	2,34,493	- -	64,519	
14	Miscellaneous, Government P. W. Island -	—	—	—	—	
	Ditto - contingencies - - -	- - -	20,000	20,000	—	
15	Ordnance Department - - - -	5,95,402	3,80,495	- -	2,14,907	
16	Port Blair - - - - - - -	16,011	- - -	- -	16,011	
17	Governor's tour - - - - - -	17,000	- - -	- -	17,000	
		1,00,04,267	1,18,30,088	35,19,502	16,93,681	
	Deduct for Reserve Stock expended - -	20,91,867	- - -	20,91,867	—	
		79,12,400	1,18,30,088	56,11,369	16,93,681	
	Ordnance Department:					
1	Supplies between departments - - -	—	—	—	—	
2	Ditto of carriage - - - - -	—	—	—	—	
3	Ditto of freight - - - - -	25,000	22,000	—	—	
4	Services under direct control of Inspector General.	3,04,716 } 3,29,716	2,68,287 } 386,304	- -	3,000	
5	Stores to be obtained from England - -	- - }	96,067 }	59,588	—	
	Clothing Department:					
1	Making uniforms, European troops - -		1,20,000			
2	Compensation - - - - - -		2,00,000			
3	Altering clothing, British troops - -		20,000			
4	Making uniforms, Native troops - -		33,765			
5	Great coats and cloaks - - - -	5,62,504	9,635 } 15,25,000	9,62,496		
6	Standards and colours - - - -		4,000			
7	Contingencies - - - - - -		5,600			
8	Packing - - - - - - - -		32,000			
9	Stores to be obtained from England - -		11,00,000			
	Stud Department:					
1	Keep of cattle - - - - - -		8,23,859			
2	Road expenses of cattle - - - -	14,61,996	38,618	- -	4,11,353	
3	Purchase of cattle - - - - -		1,34,200 } 10,50,643			
4	Depôt contingencies - - - - -		53,966			
	Medical Department:					
1	Direct supplies under control of Inspector General.	1,22,304	31,127	- -	91,177	
2	Stores to be obtained from England - -	- - -	1,22,139	1,22,139	—	
	TOTAL Title II. - - - *Rs.*	1,03,88,920	1,19,45,301	67,55,592	21,99,211	
	Net Increase - - - *Rs.*	- - -	- - -	45,56,381		
	Add TOTAL Title I. - - *Rs.*	5,53,32,043	5,36,19,803			
	GRAND TOTAL - - - *Rs.*	6,57,20,963	6,85,65,104			
	Net Increase - - - *Rs.*	- - -	- - -	28,44,141	—	

STATEMENT showing the Distribution of TROOPS, European and Native, under the MADRAS PRESIDENCY.

		European Non-Commissioned, Rank and File.	Native Commissioned, Non-Commissioned, Rank and File.
		Rs.	*Rs.*
AT HOME - -	Centre Division - - -	2,421	6,753
	Northern Division - - -	256	7,559
	Southern Division - - -	759	3,442
	Mysore - - - - -	1,686	3,805
	Malabar and Canara - - -	1,131	2,798
	Ceded Districts - - -	1,042	3,038
	Hyderabad Subsidiary Force -	3,402	3,920
	TOTAL - - - - - *Rs.*	10,697	31,315
ABROAD - - - -	Nagpore Force - - - -	1,338	3,272
	Pegu Division - - - -	2,170	2,751
	Straits Settlement - - -	59	1,378
	Coorg - - - - - -	- -	638
	Cuttack - - - - - -	- -	768
	Various detached Duties - -	1,159	264
	TOTAL - - - - - *Rs.*	4,726	9,071
	GRAND TOTAL - - *Rs.*	15,423	40,386

MADRAS MILITARY ESTIMATE for the Year 1862-63.

	TITLE I. — BUDGET HEADS.	Sanctioned Estimate of 1861-62.	Revised Estimate of 1862-63.	Difference between Sanctioned Estimate of 1861-62 and Revised Estimate of 1862-63.	
				Additions.	Reductions.
	ARMY PAY AND ALLOWANCES.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
A.	Regimental Pay and Allowances:				
1	European Artillery - -	23,72,767	20,75,103	- -	2,97,664
2	Golundauz - - - - -	—	—	—	—
3	European Cavalry - - -	7,49,620	5,50,435	- -	1,99,185
4	Governor General's body guard	16,368	15,715	- -	653
5	Native Cavalry - - -	7,83,187	8,86,446	1,03,259	—
6	European Infantry - -	38,25,797	30,81,314	- -	7,44,483
7	Native Infantry - - -	85,47,708	68,01,118	-	17,46,590
8	Engineers - - - -	1,08,113	1,60,411	52,298	—
9	Sappers and Miners - -	2,86,660	4,05,388	1,18,728	—
10	Pegu Sappers and Miners -	2,01,767	1,37,471	-	64,296
11	European Veteran Artillery Company - - - -	93,054	63,652	-	29,402
12	European Veteran Infantry -	2,63,871	2,01,231	- -	62,640
C.	Unposted Officers - - -	2,49,461	3,53,595	1,04,134	—
D & F	Unattached Officers and Local Officers - - - -	67,885	16,783	- -	51,102
G	Retired Officers - - -	66,337	67,487	1,150	—
H.	Warrant Officers with P. W. Department - - -	37,059	39,546	2,487	—
	Officers with Civil and Educational Department - -	- - -	44,218	44,218	—
	Officers, Irregular Corps -	80,176	17,900	- -	62,276
	Madras Staff Corps - -	- - -	53,508	53,508	—
	Supernumeraries - - -	3,94,419	1,90,884	- -	2,03,535

MADRAS MILITARY ESTIMATE for the Year 1862-63—*continued.*

TITLE I. BUDGET HEADS.		Sanctioned Estimate of 1861-62.		Revised Estimate of 1862-63.		Difference between Sanctioned Estimate of 1861-62 and Revised Estimate of 1862-63. Additions.	Reductions.
	ARMY PAY AND ALLOWANCES—*contd.*						
J.	Pay and Regimental Allowances of General Army Staff:	*Rs.*		*Rs.*		*Rs.*	*Rs.*
1	Commander-in-Chief and Personal Staff.	1,08,924		99,465		- -	9,459
2	Personal Staff of Governor-General.	11,674		13,865		2,191	—
3	Adjutant General's Department	95,666		1,25,240		29,574	—
4	Quartermaster General's Department.	92,503		1,29,530		37,027	—
5	Adjutant General, British Forces.	17,454		20,375		2,921	—
6	Quartermaster General, British Forces.	17,454	7,87,317	- -	9,01,531	- -	17,454
7	Judge Advocate General's Department.	77,536		1,01,646		24,110	—
8	Officers Commanding Divisions	2,83,890		3,04,344		20,454	—
9	Aides-de-Camp to ,,	33,498		43,368		9,870	—
10	Artillery Staff, Head Quarters	33,065		38,304		5,239	—
11	,, ,, British Forces	—		—		—	—
12	Inspectors of Musketry - -	15,653		19,495		3,842	—
13	Superintendent of Army Schools	- -		5,899		5,899	—
L.	Garrison and Cantonment Staff:						
1	Brigadiers Commanding Stations	74,820	2,55,265	49,254	2,73,192	- -	25,566
2	Brigade Majors - - -	51,320		58,648		7,328	—
3	Miscellaneous Garrison Staff-	1,29,125		1,65,290		36,165	—
M.	Office Establishments of General Army Staff:						
1	Military Secretary to Commander-in-Chief.	1,962		1,962		—	—
2	Ditto Governor General	—		—		—	—
3	Adjutant General's Department	36,072		34,872		- -	1,200
4	Ditto British Forces -	3,042		3,042		—	—
5	Quartermaster General's Department.	28,350		29,400		1,050	—
6	Ditto British Forces -	1,338		—		—	—
7	Judge Advocate General's Department.	13,524	1,04,524	9,432	1,00,300	- -	1,338
8	Adjutant, Artillery Head Quarters.	3,450		3,450		- -	4,092
9	Ditto British Forces -	—		—		—	—
10	Inspectors of Musketry - -	- -		1,200		1,200	—
	Brigade Major's Department -	13,452		14,328		876	—
	Commandant of Engineers -	1,608		1,608		—	—
	Artillery Select Committee -	1,006		1,006		—	—
	Brigade Major, British Forces	720		—		—	720
N.	Military Finance Department:						
1	Controller, Military Accountant and Compiler.	59,127	1,82,282	53,462	2,74,540	—	—
2	Examiners, Pay Department -			30,226		24,561	—
3	Ditto Commissariat -	16,287		22,699		6,412	—
4	Ditto Medical - -	- -		12,889		12,889	—
5	Ditto Ordnance - -	- -		11,891		11,891	—
6	Divisional Paymasters of effective troops, pensioners, and invalids.	1,06,868		1,43,373		36,505	—
O.	Office Establishment of Military Finance Department:						
1	Controller, Military Accountant and Compiler.	75,604	2,01,435	83,340	2,10,312	7,736	—
2	Examiners, pay department -						
3	Ditto commissariat -	43,320		43,320		—	—
4	Ditto medical - -	- -		5,400		5,400	—
5	Ditto ordnance - -	—		—		—	—
6	Divisional Pension and Invalid Paymasters.	82,511		78,252		- -	4,259

MADRAS MILITARY ESTIMATE for the Year 1862-63—*continued.*

	TITLE I. BUDGET HEADS.	Sanctioned Estimate of 1861-62.		Revised Estimate of 1862-63.		Difference between Sanctioned Estimate of 1861–62 and Revised Estimate of 1862–63. Additions.	Reductions.
	ARMY PAY AND ALLOWANCES—*continued.*						
P.	Barrack Department:	*Rs.*		*Rs.*		*Rs.*	*Rs.*
1	Barrack masters - - -	- -		17,501	80,484	17,501	—
2	Non-commissioned staff - -	- -		780		780	—
	Natives and office establishment	- -		1,773		1,773	—
3	Conservancy and other establishment.	- -		60,430		60,430	—
4	Barrack attendants - - -	—		—		—	—
Q.	Medical Department:						
1	General medical staff - -	4,74,625	17,21,283	3,88,778	14,92,719	- -	85,847
2	„ „ British forces	36,817		28,728		- -	8,089
3	Surgeons and assistant surgeons in charge of regiments.	6,83,823		5,61,400		- -	1,22,423
4	Ditto ditto British forces	1,83,532		1,95,107		11,575	—
5	Veterinary surgeons - -	37,899		33,525		- -	4,374
6	Ditto ditto British forces	9,117		9,117		—	—
7	Sub-assistant surgeons - -	—		—		—	—
8	Capitation allowance - -	—		—		—	—
9	Native doctors - - -	42,927		52,078		9,151	—
10	Warrant officers - - -	2,52,543		2,23,986		- -	28,557
R.	Office Establishments, Medical Department:						
1	Principal Inspector General -			10,073	17,784	—	—
2	Inspector General of Hospitals, British forces.	27,765		—		—	—
3	Principal medical store-keeper			2,670		- -	9,981
4	Medical college - - -			—		—	—
5	Hospitals and depots - -			5,041		—	—
S.	Pensions to Officers, Warrant and Non-Commissioned Officers, Rank and File:						
1	Wound pensions to European officers.	3,005	29,00,046	3,005	28,03,266	—	—
2	Pensions to European warrant and non-commissioned officers, rank and file.	2,50,521		2,12,935		- -	37,586
3	Ditto medical warrant officers	- -					
4	Ditto Native commissioned, non-commissioned, rank and file.	21,25,032		20,72,780		- -	52,252
5	Ditto to heirs of ditto ditto	3,66,893		3,67,897		1,004	—
6	Superannuation pensions -	—		—		—	—
7	Special pensions - - -	488		488		—	—
8	Pensions to widows from Lord Clive's fund.	89,647		87,522		- -	2,125
9	*Nabab's* pensioners - -	1,092		1,092		—	—
10	Temporary - - - -	63,68		57,547		- -	5,821
T.	Commissariat Department:						
1	Commissary General and Deputy Commissary General.	48,143	9,74,448	53,987	10,43,446	5,844	—
2	Executive officers - - -	2,07,135		2,34,797		27,662	—
3	Warrant officers and non-commissioned officers.	82,938		68,484		- -	14,454
4	Executive establishment -	- -		1,71,506		—	—
5	Office establishment - -	- -		1,12,051		—	—
6	Office rent and contingencies -	—		—		—	—
7	Hospital establishment - -	—		—		—	—
8	Medical warrant officers and hospital writers.	—		—		—	—
9	Dooley bearers - - -	6,36,232		1,06,266		49,946	—
10	Victualling Europeans - -	—		—		—	—
11	Cattle establishment - -	- -		2,92,813		—	—
12	Quartermaster's establishment	—		—		—	—
13	Transit establishment - -	—		—		—	—
14	Boat establishment - -	- -		3,396		—	—
15	Forest establishment - -	- -		146		—	—

MADRAS MILITARY ESTIMATE for the Year 1862-63—*continued.*

	TITLE I. BUDGET HEADS.	Sanctioned Estimate of 1861-62.		Revised Estimate of 1862-63.		Difference between Sanctioned Estimate of 1861-62 and Revised Estimate of 1862-63. Additions.	Reduction.
	ARMY PAY AND ALLOWANCES—*continued.*	*Rs.*		*Rs.*		*Rs.*	*Rs.*
U.	Ordnance Department:						
1	Supervising officers, Inspector General of Ordnance and Magazines, and Assistant Inspector General and Principal Commissary of Ordnance - - - -	31,228		32,908		1,680	—
2	Executive officers - - -	1,29,620		1,08,393		- -	21,227
3	Warrant officers - - -	1,64,450		1,78,899		14,449	—
4	Executive establishment - -	- -	6,97,681	1,16,902	7,53,796		
5	Superintendent and agents of manufactories - - -	- -		65,140			
6	Manufacturing establishment -	3,72,383		1,72,969		61,213	—
7	Contingencies - - -	- - -		240			
8	Office establishment - -	- -		78,345			
V.	Remount Department:						
	Supervising officers - -	- -	28,565	- -	32,184	- -	524
	Executive officer - - -	28,565		24,444			
	Warrant and N. C. officers -	- -		3,597		—	—
	Executive establishment -	—					
	Office establishment - -	- - -		4,143		4,143	—
W.	Clothing Department:						
	Superintending officer - -	17,140	30,793	16,489	36,791	- -	651
	Agents - - - - -						
	Warrant and N. C. officers -	—					
	Manufacturing establishment -	- -		7,222		6,649	—
	Office establishment - -	13,653		13,080			
Y.	Allowances (Benevolent):						
	Asylums - - - - -	6,240		6,384	186,060	144	—
	Family allowance - - -	- - -		1,79,676		1,79,676	—
Z.	Allowances to Clergy:						
	1. Presbyterian chaplains -	—		—		—	—
	2. Roman Catholic Priests -	56,692		59,092		2,400	—
AA.	Camp Equipage Department:						
	Executive officers - - -	—		—		—	—
	Warrant and N. C. officers -	- - -		- - -		- -	8,249
	Tent lascar - - - -	53,872		45,623		—	—
BB.	Stationery depôt - - -	1,443		- - -		- -	1,443
CC.	Contingencies - - -	7,99,159		12,09,121		4,09,962	—
	TOTAL Title I. - - *Rs.*	2,69,73,048		2,46,82,445		16,38,904	39,29,507
	Net Decrease - - *Rs.*	- - -		- - -		22,90,603	

MADRAS MILITARY ESTIMATE, for the Year 1862-63—*continued.*

	TITLE II.	Sanctioned Amounts, 1861-62.	Revised Budget Estimate, 1862-1863.	Additions.	Reductions.
	ARMY PAY AND ALLOWANCES—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
DD.	Commissariat Department:				
1	Victualling Europeans - -	7,96,589	13,09,645	6,13,056	—
	Government of India -	61,071	- -	- -	61,071
	„ Bengal -	—	—	—	—
	„ Bombay -	720	- -	- -	720
	„ Labuan -	713	- -	- -	713
	„ China - -	—	—	—	—
2	Public cattle - - - -	2,63,942	4,04,677	1,40,735	—
3	Cavalry supplies - - -	4,15,679	3,47,616	- -	1,68,063
4	Purchase of reserve stock -	11,76,043	5,10,336	- -	6,65,707
5	„ of live stock - -	—	—	—	—
6	European hospital supplies -	1,97,491	1,96,120	- -	1,371
7	Medical Department - -	37,452	20,000	- -	17,452
8	Victualling Native troops -	1,842	1,779	- -	63
9	Native hospital supplies - -	32,833	33,212	379	—
10	Barrack Department - -	1,88,791	1,51,004	- -	37,787
11	Malt liquor - - - -	1,21,689	7,46,801	6,25,112	—
12	Bedding - - - - -	198	91,302	91,104	—
13	Ordnance Department - -	2,98,816	2,27,802	- -	71,014
	Camp Equipage Department.	2,417	4,516	2,099	—
14	Transport Charges - - -	4,55,172	3,29,190	- -	1,25,982
	Government of India -	4,742	- -	- -	4,742
	„ Bengal - -	1,197	- -	- -	1,197
	„ Bombay -	—	—	—	—
	„ Labuan - -	180	- -	- -	180
	„ China - -	100	- -	- -	100
	„ P. W. Island -	600	- -	- -	600
15	Miscellaneous Government P. W. Island.	97	- -	- -	97
	Contingencies -	1.925	- -	- -	1,925
16	Clothing Department - -	45,000	73,117	28,117	—
17	Stationery - - - - -	10,659	10,500	- -	159
18	Civil Departments* - -	1,50,651*	- -	- -	1,50,651
19	Supplies to other Governments	- -	15,495	15,495	—
		42,66,609	44,73,112	15,16,097	13,09,594
EE.	Ordnance Department:				
1	Supplies of carriage - -	—	—	—	—
2	„ freight - - -	30,348	28,034	- -	2,314
3	Service under direct control of Inspector General.	1,47,935	1,45,367	- -	2,568
4	Stores to be obtained from England.	- -	1,81,877	1,81,877	—
		178,283	3,55,278		
FF.	Clothing Department:				
1	Making uniforms, European troops.	- -	†26,466	—	—
2	Compensation - - -	44,060	5,128	—	—
3	Altering clothing, British forces	—	—	—	—
4	Making uniforms, Native troops	- -	22,103	3,61,374	—
5	Great coats and cloaks - -	1,15,760	- -	—	—
6	Standards and collars - -	—	—	—	—
7	Contingencies - - -	—	—	—	—
8	Packing and transport - -	—	—	—	—
9	Stores to be obtained from England.	- -	4,67,497	—	—
		1,59,820	5,21,194		

* Convict settlement of Prince of Wales Island.
† This item includes "Altering clothing, British forces."

MADRAS MILITARY ESTIMATE, for the Year 1862–63—*concluded.*

	TITLE II.	Sanctioned Amounts, 1861–62.	Revised Budget Estimate, 1862–63.	Additions.	Reductions.
	ARMY PAY AND ALLOWANCES—*concluded.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
GG.	Remount Department:				
1	Keep of cattle - - -	2,80,000	82,530	- -	1,21,631
2	Road expenses - - -		29,000		
3	Purchase of cattle - -		- -		
4	Depôt contingencies - -		46,839		
			1,58,369		
HH.	Stationery Department -	2,375	2,518	143	—
II.	Medical Department:				
1	Services under direct control of Inspector General.	—	—	—	—
2	Stores to be obtained from England.	- -	85,000	85,000	—
	TOTAL Title II. - - -	48,87,068	55,95,471	21,44,492	14,36,107
	Net Increase - -	- -	- -	7,08,385	
	Add TOTAL Title I. - -	2,69,73,048	2,46,82,445		
	GRAND TOTAL - - -	3,18,60,134	3,02,77,916		
	Net Decrease - -	- -	- -	15,82,218	

STATEMENT showing the Distribution of TROOPS, European and Native, under the BOMBAY PRESIDENCY.

		European Non-Commissioned, Rank and File.	Native Commissioned, and Non-Commissioned, Rank and File.
In India - -	Presidency - - - - - -	612	2,820
	Belgaum Brigade - - - - -	1,118	3,078
	Poona Division - - - - -	2,877	5,713
	Northern Division - - - - -	1,429	6,305
	Mhow Division - - - - -	4,208	4,453
	Asseerghur Fortress - - - -	99	354
	Sind Division - - - - - -	1,687	1,628
	Sind Frontier Brigade - - - -	- -	2,479
	Aden Force - - - - - -	586	1,102
	TOTAL - - - -	12,616	27,932
Beyond Seas -	China - - - - - - -	1	2,035
	On duty in the Persian Gulf - - -	- -	315
	TOTAL - - - -	1	2,350
	GRAND TOTAL - -	12,617	30,282

Bombay, Compiler's Office,
5 February 1862.

Charles Denton, Compiler, Pay Department.

BOMBAY MILITARY ESTIMATE for the Year 1862-63.

	TITLE I. — BUDGET HEADS.	Sanctioned Estimate of 1861-62.	Revised Estimate of 1862-63.	Difference between Sanctioned Estimate of 1861-62 and Revised Estimate of 1862-63.	
				Additions.	Reductions.
A.	ARMY PAY AND ALLOWANCES:	*Rs.*	*Rs.*	*Rs.*	*Rs.*
	Regimental Pay and Allowances:				
1	Horse Artillery	4,16,174	4,17,729	1,555	—
2	European Foot Artillery	8,22,641	8,31,646	9,005	—
3	Native Artillery	2.03,939	1,67,960		
4	Mountain Train	- - -	24,367	2,830	—
5	Sindh Mountain Train	- - -	14,442		
6	European Cavalry	7,37,199	5,08,666	- -	2,28,533
7	Governor General's Body Guard	—	—	—	—
8	Native Cavalry	22,77,411	23,44,962	67,551	—
9	European Infantry	30,27,620	26,35,265	- -	3,92,355
10	Native Infantry	45,78,113	40,25,241	- -	5,52,872
11	Engineers	1,40,217	1,40,217	—	—
12	Sappers and Miners	1,11,680	1,29,926	18,246	—
13	European Invalid Officers	1,26,093	77,501	- -	46,483
14	European Veteran Officers		2,109		
15	Unposted Officers	29,007	10,380	- -	9,111
16	Unattached Officers				
17	Retired Officers	- - -	9,516		
18	Officers with Civil Departments	—	—	—	—
19	Warrant and Non-commissioned Officers doing duty with Public Works Department	19,878	19,878	—	—
20	Bombay Staff Corps	- - -	9,935	9,935	—
21	Supernumeraries	8,040	3,27,454	3,19,414	—
		Rs. 1,24,98,012	1,16,97,194	4,28,536	12,29,354
	Deduct— *Rs.*				
	"Supernumeraries," which are included in the above - 2,00,574				
	"Wanting to complete" not deducted - 1,16,267	3,16,841	- - -	3,16,841	—
J.	Pay and Regimental Allowances of General Army Staff;				
1	Commander in Chief and personal staff	96,260	96,260	—	—
2	Personal staff of Governor General	24,673	28,206	3,533	—
3	Adjutant General's Deparment	59,386	83,179	23,793	—
4	Quartermaster General's Department	84,416	1,04,316	19,900	—
5	Adjutant General, British Forces, and Brigade Major	15,288	25,970	4,602	—
6	Quartermaster General, British Forces	21,368	—	—	—
7	Judge Advocate General's Department	45,467	59,445	13,978	—
8	Officers commanding divisions	1,60,000	1,69,835	9,835	—
9	Aides-de-camp to ditto	13,574	19,710	6,136	—
10	Artillery staff, head quarters	68,901	1,11,313	42,412	—
11	Ditto - British forces	—	—	—	—
12	Inspectors of musketry	16,486	16,073	- -	413
13	Superintendent of Army Schools	4,985	9,493	4,508	—
14	Batta (extra)	12,159	- -	- -	12,159
		6,07,675	7,23,800		
L.	Garrison and Contonment Staff:				
1	Brigadiers commanding stations	1,68,064	2,08,987	40,923	—
2	Brigade majors	64,489	93,942	29,453	—
3	Miscellaneous garrison staff	1,90,165	1,55,526	- -	34,639
		4,22,718	4,58,455		

BOMBAY MILITARY ESTIMATE, for the Year 1862-63—*continued.*

	TITLE I. BUDGET HEADS.	Sanctioned Estimate of 1861-62.		Revised Estimate of 1862-63.		Difference between Sanctioned Estimate of 1861-62 and Revised Estimate of 1862-63. Additions.	Reductions.
	ARMY PAY AND ALLOWANCES —*continued.*						
M.	Office Establishments of General Army Staff:	*Rs.*		*Rs.*		*Rs.*	*Rs.*
1	Military Secretary to Commander-in-Chief.	3,240		3,240		—	—
2	Ditto Governor General	1,560		1,560		—	—
3	Adjutant General's Department	25,140		34,322		9,182	—
4	Ditto British Forces -	3,444		3,444		—	—
5	Quartermaster General's Department.	36,024		37,890		1,866	—
6	Ditto British Forces -	—		—		—	—
7	Judge Advocate General's Department.	5,436	91,848	3,036	87,740	—	—
8	Adjutant, Artillery Head Quarters.	2,088		2,088		- -	2,400
9	Ditto British Forces -	—		—		—	—
10	Inspectors of musketry - -	—		—		—	—
	Brigade Majors, British Forces	1,440		1,440		—	—
	Commandant of Engineers -	—		—		—	—
	Artillery Select Committee -	- -		720		720	—
	Brigade majors - - - -	13,476		- -		- -	13,476
N.	Military Finance Department:						
1	Controller, Military Accountant and Compiler.	55,046		50,056		- -	4,990
2	Examiners, Pay Department -	- -		20,209		20,209	—
3	Ditto Commissariat -	14,400	1,66,021	16,591	2,23,014	2,191	—
4	Ditto Medical - -	- -		10,029		10,029	—
5	Ditto Ordnance - -	- -		8,834		8,834	—
6	Divisional, paymasters of effective troops, pensioners, and invalids.	96,575		1,17,295		20,720	—
O.	Office Establishment of Military Finance Department:						
1	Controller, Military Accountant, and Compiler.	71,918		21,042		- -	26,744
2	Examiners, Pay Department			24,132			
3	Ditto Commissariat -	27,408		25,224		- -	2,184
4	Ditto Medical - -	—	1,74,206	—	1,68,782	—	—
5	Ditto Ordnance - -	- -		22,760		22,760	—
6	Divisional, pension, and invalid paymasters.	74,880		75,624		744	—
P.	Barrack Department:						
1	Barrack masters - - -	30,949		30,873		- -	76
2	Non-commissioned staff -	24,844	64,587	29,169	1,18,875	4 325	—
3	Native Office establishment -	8,794		10,689		1,896	—
4	Conservancy and other establishment.	-		48,144		48,144	—
5	Contingencies and unfixed charges.	—		—		—	—
Q.	Medical Department:						
1	General medical staff - -	3,01,290		1,50,300		- -	1,50,990
2	Ditto British Forces -	22,116		20,616		- -	1,500
3	Surgeons and assistant surgeons in charge of regiments.	4,36,754		4,91,877		55,123	—
4	Ditto ditto British Forces	1,61,297		2,31,010		69,713	—
5	Veterinary surgeons - -	26,709	11,72,795	23,150	11,46,830	- -	3,559
6	Ditto British Forces -	10,956		10,100		- -	856
7	Sub-assistant surgeons - -	—		—		—	—
8	Capitation allowance - -	49,940		48,750		- -	1,190
9	Native doctors - - -	41,628		44,040		2,412	—
10	Warrant officers - - -	1,22,105		1,26,987		4,882	—

BOMBAY MILITARY ESTIMATE, for the Year 1862-63—*continued*

	TITLE I. BUDGET HEADS.	Sanctioned Estimate of 1861-62.	Revised Estimate of 1862-63.	Difference between Sanctioned Estimate of 1861-62, and Revised Estimate 1862-63.	
				Additions.	Reductions.
	ARMY PAY AND ALLOWANCES—*continued.*—	*Rs.*	*Rs.*	*Rs.*	*Rs.*
R.	Office Establishments, Medical Department:				
1	Principal Inspector General and Inspector of Hospitals.		12,444		
2	Inspector General of Hospitals, British Forces.	33,359	1,500	- -	9,365
3	Principal Medical Storekeeper		4,224		
4	Medical College - - -				
5	Hospitals and depôts - -		5,826		
			23,994		
S.	Pensions to Officers, Warrant and Non Commissioned Officers, and Rank and File:				
1	Wound pensions to European Officers - - - -	3,331	3,820	489	
2	Pensions to European Warrant and Non-commissioned Officers, rank and file - -	1,01,815	{74,844 / 25,730}	- -	1,241
3	Pensions to Medical Warrant Officers - - - -				
4	„ to Native Commd, N. C., rank and file -	12,89,016	14,21,992	1,32,976	
5	Pensions to heirs of, rank and file - - - -	66,969	68,649	1,680	
6	Superannuation pensions -	—	27,291	27,291	
7	Special pensions - - -	74,489	29,122	- -	45,367
8	Lord Clive's fund - - -	14,322	14,405	83	
		15,49,942	16,65,853		
T.	Commissariat Department:				
1	Commissary General and Deputy Commissary General -	24,000	26,922	2,922	
2	Executive Officers - - -	76,646	1,58,468	81,822	
3	Warrant Ex. Officers and N.C. Officers - - - -	31,566	21,766	- -	9,800
4	Executive Establishment -	76,314	55,700	- -	20,614
5.	Office Establishment - -	1,16,567	99,900	- -	16,667
6	Office rent and contingencies -				
7	Hospital Establishment - -	1,23,296	1,54,037	30,741	
8	Medical Warrant Officers and Hospital Writers - -				
9	Dooley bearers - - -	97,076	42,924	- -	54,152
10	Victualling Europeans - -	—	9,082	9,082	
11	Cattle Establishment - -	2,25,924	1,49,936	- -	75,988
12	Quarter Master's Establishment	20,233	- -	- -	20,233
13	Transport Train - - -				
		7,91,622	7,18,785		
U.	Ordnance Department.				
1	Supervising Officers, Inspector General of Ordnance and Magazines - - - -	19,200	22,853	3,653	
2	Principal Commissary of Ordnance - - - / Executive Officers - -		1,13,194 / 1,69,587		
3	Warrant Officers - - -		2,85,027	69,044	
4	Executive Establishment -		33,310		
5	Superintendents and Agents of Manufactories - -	6,50,046	57,485		
6	Mannfacturing Establishment		60,487		
7	Contingencies - - -				
8	Office Establishmen t -				
		6,69,246	7,41,943		
V.	Remount Department.				
	Agent - - - - - / Office Establishment - -	- -	2,172	2,172	

BOMBAY MILITARY ESTIMATE, for the Year 1862-63—*continued*

	TITLE I. BUDGET HEADS.	Sanctioned Estimate of 1861-62.	Revised Estimate of 1862-63.	Difference between Sanctioned Estimate of 1861-62 and Revised Estimate of 1862-63. Additions.	Reductions.
	ARMY PAY AND ALLOWANCES—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
W.	Clothing Department:				
	Superintendent	- -	4,800	4,800	—
	Executive Officer	16,948	16,690	—	—
	Manufacturing Establishment	9,347	6,584	- -	258
	Office Establishment		4,968	2,205	—
		26,295	33,042		
X.	Allowances (Benevolent):				
	Asylums	19,821	21,600	1,779	—
	Family Allowance	1,06,809	1,24,402	17,593	—
		1,26,630	1,46,002		
Y.	Allowances to Clergy:				
	Presbyterian Chaplains	—	—	—	—
	Roman Catholic Priests	41,220	45,648	4,428	—
Z.	Camp Equipage Department:				
	Executive Establishment	64,274	50,894	- -	13,380
AA.	Bazar Department:				
	Superintendents		52,085		
	Warrant Officers		1,385		
	Executive Establishment	87,211	32,039	8,282	—
	Office		5,388		
	Contingencies		4,596		
			95,493		
BB.	Contingencies	9,01,987	6,57,650	- -	2,44,337
	TOTAL Title I.	1,91,72,809	1,88,06,116	16,29,239	19,95,932
	Net Decrease	- -	- -	3,66,693	

	TITLE II.	Sanctioned Amounts, 1861-62.	Revised Estimate, 1862-63.	Additions.	Reductions.
	Commissariat Department:	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	Victualling Europeans	8,41,357	10,08,100	1,66,743	—
	Government of India	2,10,493	- -	- -	2,10,493
	„ Bengal	83,344	- -	- -	83,344
	„ Madras	16,495	- -	- -	16,495
	„ Punjab	3,873	- -	- -	3,873
	H. M.'s Government, London (China Expedition).	1,597	- -	- -	1,597
2	Public Cattle Department	2,59,777	2,62,754	2,977	—
3	Cavalry Supplies	3,32,330	2,46,384	- -	85,946
4	Purchase of Reserve Stock	6,07,600	3,75,186	- -	2,32,414
5	Purchase of Live Stock	4,074	7,075	3,005	—
6	European Hospital Supplies	3,64,629	2,46,483	- -	1,18,146
7	Medical Department	17,817	17,670	- -	147
8	Victualling Native Troops	71,360	- -	- -	71,360
9	Native Hospital Supplies	20,670	12,000	- -	8,670
10	Transport Charges	4,80,729	2,10,503	- -	2,70,226
	Government of India	493	- -	- -	493
11	Barrack Department	- -	9,000	9,000	—
12	Malt Liquor	14,048	6,24,486	6,10,438	—
13	Bedding	73,205	88,279	15,074	—
14	Ordnance Department	50,620	7,290	- -	43,330
	Camp Equipage	—	—	—	—
15	Miscellaneous	35,486	2,768	- -	32,718
	Government of India	4,066	- -	- -	4,066
	Canteen Fund	- -	64,866	64,866	—

BOMBAY MILITARY ESTIMATE, for the Year 1862-63—*continued.*

	TITLE II. Material.	Sanctioned Amounts, 1861-62.		Revised Estimate, 1862-63.		Additions.	Reductions.
	Commissariat Department—*continued.*	*Rs.*		*Rs.*		*Rs.*	*Rs.*
16	Tour of Commander in Chief	2,654		- - -		- -	2,654
17	Civil Departments - -	3,13,006		- - -		- -	3,13,006
18	Marine Department - -	3,18,118		- - -		- -	3,18,118
19	Sindh and Aden charges -	2,33,211		28,861		- -	2,04,350
20	Clothing Department - -	- - -		2,620		2,620	—
21	Stores from England - -	- - -		54,680		54,680	—
		43,61,048		32,69,005		9,29,403	20,21,446
	Ordnance Department:						
1	Supplies between departments	- - -		- -	5,71,297		
2	Supplies of carriage - -	- - -		- -			
3	Supplies of freight - -	- - -		2,600			
4	Services under direct control of Inspector General - -	3,71,643 - - -		48,697		1,99,654	—
5	Supplies of stores from England	- - -		3,00,000			
6	Supplies of local stores - -	- - -		2,20,000			
	Clothing Department:						
1	Making uniforms, European troops - - - -	- - -		* 21,096	4,78,616		
2	Compensation - - -	- - -		1,03,731			
3	Altering clothing, British forces	- - -		- -			
4	Making uniforms, Native troops	- - -		12,769			
5	Great coats and cloaks - -	1,68,163		- -		3,10,453	—
6	Standards and collars - -	- - -		- -			
7	Contingencies - - -	- - -		47,216			
8	Packing and transport - -	- - -		- -			
9	Stores from England - -	- - -		2,93,803			
	Remount Department:						
1	Keep of cattle - - -	—		—		—	—
2	Road expenses of cattle - -	—		—		—	—
3	Purchase of cattle - - -	—		—		—	—
4	Depôt contingencies - -	—		—		—	—
	Medical Department:						
1	Supplies of stores - - -	1,518	1,518	- -	1,23,043	- -	1,518
2	Purchase of Europe stock -	- -		- -		—	—
3	Purchase of silver from the Mint - - - -	- -		- -		—	—
4	Contingencies - - -	- -		- -		—	—
5	Stores from Europe - -	- -		1,23,043		1,23,043	—
	Barrack Department:						
	Conservancy - - - -	2,60,000		39,490		- -	2,20,510
	Stationery Department:						
	Contingencies - - - -	59,077		1,48,600		89,523	—
	TOTAL Title II. - - *Rs.*	52,21,449		46,30,050		16,52,076	22,43,474
	Net Decrease - - -	- - -		- - -		5,91,399	
	Add TOTAL Title I. - - -	1,91,72,809		1,88,06,116		—	
	GRAND TOTAL - - - *Rs.*	2,43,94,258		2,34,36,166		—	
	Net Increase - - -	- - -		- - -		9,58,092	

* This item includes "Altering clothing, British force."

(No. 24.)

BENGAL MILITARY ESTIMATE, for the Year 1862-63, as prepared by the Controller of Military Finance.

CASH REQUIREMENTS.

	Rs.
Title I.—CHARGES PERSONNEL	5,55,14,180
Title II.—CHARGES METERIEL	1,38,20,205
TOTAL	Rs. 6,93,34,385

EXPENSE ESTIMATE of the MILITARY DEPARTMENT of the BENGAL PRESIDENCY, for the Year 1862-63.

TITLE I.—CHARGES Military Personnel, Pay and Allowances of Army and Establishments.

	App.	Total per Annum.	Total of each Section.	Total of each Chapter.	GRAND TOTAL.
CHAP. I.—*Regimental Charges, Pay, and Allowances.*		Rs.	Rs.	Rs.	Rs.
Section I.—Actual Strength.					
Art. 1. Royal Foot Artillery	1	11,62,332			
2. „ Horse Brigade, late Indian	2	13,08,071			
3. „ Foot Artillery, late Indian	3	17,17,181			
4. Heavy Batteries	4	84,811			
5. Punjaub Light Field Batteries	5	1,32,021			
6. „ Garrison Company of Artillery	6	10,881			
7. Peshawur Mountain Train Battery	7	51,850			
8. Hazara - - - ditto	8	28,709			
9. Assam Local Artillery	9	18,039			
10. Gwalior Siege Train	10	11,226			
11. Hyderabad Light Field Batteries	11	1,48,240			
12. Royal Cavalry	12	14,85,821			
13. Dragoon Regiments, late Indian	13	12,94,095			
14. Lahore Light Horse	14	79,590			
15. Governor General's Body Guard	15	77,320			
16. Bengal Cavalry	16	42,69,442			
17. „ „ late Fane's Horse	17	2,41,818			
18. Central India Horse	18	4,67,141			
19. Punjab Cavalry	19	10,76,581			
20. Guide Corps Cavalry	20	1,54,268			
21. Deolee and Erinpoorah Cavalry	21	1,86,648			
22. Hyderabad Cavalry	22	11,31,692			
23. Royal Infantry	23	1,02,05,643			
24. Regiments of Her Majesty's Foot, late Indian	24	7,43,340			
25. East Indian Regiment	25	1,06,215			
26. Native Infantry of the Line	26	14,81,403			
27. Native Infantry	27	37,73,106			
28. Sylhet Light Infantry Battalion	28	1,43,294			
29. Assam Light Infantry Battalion	29	2,12,984			
30. Punjab Infantry	30	7,59,878			
31. Seikh Infantry	31	4,39,895			
32. Guide Corps Infantry	32	1,01,144			
33. Deolee and Erinpoorah Infantry	33	1,33,778			
34. Nagpore Infantry	34	2,09,286			
35. Hyderabad Infantry	35	7,25,479			
36. Malwah Bheel Corps	36	61,512			
37. Meywar Bheel Corps	37	86,510			
38. Bhopaul Levy	38	1,11,275			
39. Kooky Levy	39	16,811			
40. Assam Local Militia	40	13,467			
41. Nepaul Escort	41	12,885			
42. Corps of Engineers	42	55,252			
43. Sappers and Miners	43	2,24,122			
44. Darjeeling Sappers and Miners	44	26,212			
45. European Invalid Battalion	45	2,36,263			

EXPENSE ESTIMATE of the Military Department of the *Bengal* Presidency, for the Year 1862-63—*continued.*

	App.	Total per Annum.	Total of each Section.	Total of each Chapter.	GRAND TOTAL.
		Rs.	*Rs.*	*Rs.*	*Rs.*
CHAP. I.—*Regimental Charges, Pay, and Allowances*—continued.					
Section I.—Actual Strength—*continued.*					
Art. 46. Unposted Officers	46	6,84,932			
47. Unattached Officers	„	53,376			
48. Officers on the Veteran Establishment	„	15,528			
49. Local Officers	„	7,418			
50. Retired Officers	„	52,110			
51. Unemployed Officers	47	18,81,829			
52. Pay of Non-commissioned Officers doing duty in the Department Public Works	48	33,909			
			- -	3,77,46,633	
CHAP. II.—*Pay and Regimental Allowances of General Army Staff.*					
Section I.—General Staff.					
Art. 1. Commander in Chief and Personal Staff	49	1,58,305			
2. Personal Staff of the Governor General	„	62,999			
3. Personal Staff of the Lieutenant Governor of Bengal	„	19,551			
4. Personal Staff of the Lieutenant Governor of North Western Provinces	„	14,340			
5. Personal Staff of the Lieutenant Governor of Punjab	„	12,845			
6. Adjutant General's Department, Head Quarters	„	68,996			
7. Adjutant General's Department, Divisional	„	71,889			
8. Quartermaster General's Department, Head Quarters	„	1,01,731			
9. Quartermaster General's Department, Divisional	„	95,483			
10. Adjutant General British Forces	„	55,352			
11. Judge Advocate General's Department	„	1,36,816			
12. Officers commanding Divisions	„	2,95,758			
13. Aides-de-Camp to Divisional Commanders	„	47,806			
14. Artillery Staff Head Quarters	„	97,575			
15. Artillery Staff Head Quarters, British Forces	„	45,135			
16. Inspector of Musketry	„	48,765			
17. Military Finance Department	„	98,853			
18. Controller of Military Finance	„	29,922			
19. Examiners of Pay Department	„	33,009			
20. Military Accountant	„	21,830			
21. Compiler of Military Accounts	„	7,800			
22. Pay Department	„	87,450			
23. Pension Pay Department	„	31,146			
24. Officer in charge of Military Treasure Chest	„	3,000			
25. Military Storekeeper	„	8,104			
26. Military Secretariat Department	„	35,891			
27. Paymaster of Invalids at the Presidency	„	10,985			
			17,01,336		
Section II.—Staff of Irregular Forces.					
Art. 1. Hyderabad Contingent	49	83,944			
2. Nagpore Irregular Force	„	18,312			
3. Punjab - ditto	„	32,420			
4. Corps of Guides	„	30,284			
5. Central India Horse	„	18,720			
6. Deolee and Erinpoorah Irregular Force	„	49,599			
			2,33,279		
Section III.—Garrison and Cantonment Staff.					
Art. 1. 1st Class Brigadiers commanding Stations	50	1,43,369			
2. 2d Class Brigadiers commanding Stations	„	1,64,582			
3. Brigade Majors	„	2,02,503			
4. Station Staff Officers	„	17,460			
5. Station Interpreters	„	33,288			
6. Garrisons	„	86,333			
7. Miscellaneous Garrison and Cantonment Staff	„	7,43,396			
			13,90,931		

EXPENSE ESTIMATE of the Military Department of the *Bengal* Presidency, for the Year 1862-63—*continued.*

	App.	Total per Annum.	Total of each Section.	Total of each Chapter.	GRAND TOTAL.
		Rs.	*Rs.*	*Rs.*	*Rs.*
CHAP. II.—*Pay and Regimental Allowances of General Army Staff*—continued.					
Section IV.—Office and other Establishments of the General Army Staff.					
Art. 1. Military Secretary to Governor General	51	1,800			
2. Ditto - - to Commander in Chief - - - - -	,,	13,984			
3. Adjutant General's Department - -	,,	77,795			
4. Ditto - - - British Forces -	,,	35,636			
5. Quartermaster General's Department -	,,	36,284			
6. Ditto - - - Division -	,,	15,948			
7. Judge Advocate General's Department	,,	12,029			
8. Artillery Staff Head Quarters - -	,,	13,195			
9. Inspectors of Musketry - - -	,,	5,123			
10. Military Finance Department - -	,,	50,000			
11. Controller of Military Finance - -	,,	21,300			
12. Pay Examiners - - - - -	,,	79,344			
13. Compiler of Military Expenditure -	,,	16,524			
14. Military Accountant - - - -	,,	57,396			
15. Pay Department - - - -	,,	90,096			
16. Pension Pay Department - - -	,,	15,096			
17. Paymaster of Invalids - - -	,,	1,560			
			5,43,110		
CHAP. III.—*Barrack Department* - - -	52	13,79,179	- - -	38,68,656 13,79,179	
CHAP. IV.—*Pay and Allowances of Medical Department.*					
Section I.					
Art. 1. General Medical Staff - - -	53	7,70,762			
2. Surgeons in charge of Regiments -	,,	5,09,308			
3. 1st Class Assistant Surgeons in charge of Regiments - - - - -	,,	62,723			
4. 2nd Class - - ditto - - ditto -	,,	3,80,028			
5. Veterinary Surgeons - - - -	,,	99,523			
6. Medical Warrant Officers - - -	,,	3,83,072			
7. Sub-Assistant Surgeons - - -	,,	3,600			
8. Native Doctors - - - - -	,,	87,156			
9. Capitation Allowance - - -	,,	18,000			
10. General Medical Staff of Her Majesty's British Forces - - - - -	,,	1,61,420			
11. Surgeons in charge of Regiments -	,,	3,33,825			
12. Assistant Surgeons in charge of Regiments - - - - - - - -	,,	3,85,535			
13. Veterinary Surgeons - - - -	,,	45,125			
14. Capitation Allowance - - -	,,	1,20,000			
			33,60,077		
Section II.—Office Establishments of the Medical Department.					
Art. 1. Principal Inspector General - -	54	19,973			
2. Examiner of Medical Accounts - -	,,	3,242			
3. Principal Medical Storekeeper -	,,	44,363			
4. Presidency General Hospital - -	,,	456			
5. Raneegunge Hospital - - -	,,	120			
6. Allahabad General Hospital - -	,,	120			
7. Calcutta Medical College - - -	,,	6,312			
8. Allahabad Medical Depôt - - -	,,	22,993			
9. Umballah - - ditto - - -	,,	19,501			
10. Sealkote - - ditto - - -	,,	22,222			
11. Saugor - - ditto - - -	,,	9,676			
12. Inspector General of Hospitals of Her Majesty's British Forces - -	,,	15,632			
			1,64,610		
CHAP. V.—*Pensions to Officers, Warrant and Non-Commissioned Officers, Rank and File.*				35,24,687	
Art. 1. Wound Pensions to European Officers	55	58,767			
2. Pensions to European, Warrant, and Non-commissioned Officers - -	,,	80,738			
3. Pensions to Medical Warrant Officers	,,	19,349			
4. Ditto to Native Commissioned and Non-commissioned Officers - -	,,	13,28,660			
5. Pensions to Heirs of - ditto - -	,,	2,44,286			

EXPENSE ESTIMATE of the Military Department of the *Bengal* Presidency, for the Year 1862-63—*continued.*

	App.	Total per Annum.	Total of each Section.	Total of each Chapter.	GRAND TOTAL.
CHAP. V.—*Pensions to Officers, &c*—continued.	App.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Art. 6. Superannuation Pensions	55	60,515			
7. Special Pensions	,,	1,156			
8. Pensions to European Commissioned, Warrant, and Non-Commissioned Officers of Hyderabad Contingent	,,	81,270			
9. Pensions to Native Commissioned and Non-Commissioned Officers of - ditto	,,	81,580			
10. Pensions to Heirs of the Men of - ditto	,,	9,121			
11. Ditto - payable from Lord Clive's Fund	,,	55,000			
			- -	20,20,442	
CHAP. VI.—*Payments on account of other Presidencies*	—	4,00,000	- -	4,00,000	
CHAP. VII.—*Eastern Settlements, on account London and Chelsea Pensions*	—	25,000	- -	25,000	
CHAP. VIII.—*Contingencies and other unfixed Charges, Personal, of the Military Department*	56	14,51,264	- -	14,51,264	
CHAP. IX.—*Orphan Asylum.*					
Art. 1. Lower Orphan School	57	47,860			
2. Upper - ditto	,,	29,142			
3. Lawrence Asylum	,,	43,692			
4. Normal School	,,	40,767			
5 Family Allowance	,,	2,87,778			
			- -	4,49,239	
CHAP. X.—*Pay and Regimental Allowances of Commissioned, Warrant, and Non-Commissioned Officers, Artificers, &c., of Establishments of Ordnance Department.*					
Art. 1. Establishments maintained for Political Manufacturing purposes	58	10,94,151	- -	10,94,151	
CHAP. XI.—*Stud Department.*					
Art. 1. Establishments of Depôts, &c.	59	2,27,857			
2. Kurnaul Remount Depôt	,,	17,121			
3. Cawnpore Remount Depôt	,,	33,720			
			- -	2,78,698	
CHAP. XII.—*Clothing Department.*					
Art. 1. Commissioned Officers	60	61,029			
2. Establishments	,,	34,414			
			- -	95,443	
CHAP. XIII.—*Surveyor General's Department.*					
Art. 1. Surveyor General's Office	61	84,693			
2. Topographical Survey	,,	2,83,728			
3. Mathematical Instrument Department	,,	32,927			
4. Great Trigonometrical Survey	,,	4,94,372			
			- -	8,95,720	
CHAP. XIV.—*Pay and Regimental Allowances of Commissioned, Warrant, and Non-Commissioned Officers and Establishments of the Commissariat Department*					
Art. 1. Commissary General and Deputy Commissary General	62	96,465			
2. Examiner of Commissariat Accounts	,,	31,809			
3. Executive Establishments	,,	3,76,995			
4. Warrant and Non-Commissioned Officers	,,	1,20,300			
5. Office Establishments	,,	4,04,199			
6. Hospital Establishments	,,	6,65,131			
7. Establishments of Godowns, Corps and Depôts	,,	5,90,169			
			- -	22,85,068	
					5,55,14,180
TITLE I., or TOTAL of CHARGES MILITARY PERSONNEL				*Rs.*	5,55,14,180

II. TITLE.—CHARGES Military, Material Supplies to Standing Army and Establishments requiring Local Disbursements of Cash.

	App.	Amount per Annum.	Total of each Section.	Total of each Chapter.	Grand Total
CHAP. I.—*Ordnance Department.*		*Rs.*	*Rs.*	*Rs.*	*Rs.*
Section I.—Payments on account of Supplies between Departments	58	3,80,495			
Section II.—Supplies of Carriage, &c.	„	1,76,000			
Section III.—Supplies of Freight	„	22,000			
Section IV.—Payments on account of Services under the direct control of the Ordnance Department	„	2,59,237			
			- - -	8,37,732	
CHAP. II.—*Clothing Department.*					
Section 1.—Army Supplies	60	5,53,063			
			- - -	5,53,063	
CHAP. III.—*Medical Department.*					
Section I.—Payments on account of Supplies of Articles	53	53,263			
			- - -	53,263	
CHAP. IV.—*Stud Department.*					
Section I.—Keep of Cattle	59	9,01,979			
Road Expenses of Cattle	„	38,618			
Purchase of Cattle	„	2,74,775			
Depôt Contingencies	„	53,966			
			- - -	12,69,338	
CHAP. V.—*Commissariat Department.*					
Section I.—Army Supplies	62	92,78,411			
Section II.—Purchase of Stock	„	7,95,596			
Section III.—Supplies of Carriage	„	2,47,390			
Section IV.—Supplies to other Departments	„	7,85,412			
			- - -	1,11,06,809	
					1,38,20,205
TOTAL of Title II.					1,38,20,205

Fort William, Controller's Office,
20 January 1862.

G. B. Malleson, Captain,
for Controller of Military Finance.

(No. 24.)

MADRAS MILITARY ESTIMATE for the Year 1862-63, as prepared by the Controller of Military Finance.

Cash Requirements.

	Rs.
Title I.—Charges Personnel	2,63,87,986
Title II.—Charges Materiel	64,87,561
Total	Rs. 3,28,75,547

EXPENSE ESTIMATE of the Military Department of the Madras Presidency, for the Year 1862-63.

Title I.—Charges Military Personnel, Pay and Allowances of Army and Establishments.

Chap. I—*Regimental Charges, Pay and Allowances.* Section I.—Established Strength.	App.	Actuals of 1860-61.	Regular Estimate of 1861-62.	Budget Estimate of 1862-63.	——	Payable in India.	——	Payable in Europe, and debited to India.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Art. 1. British Cavalry	1	5,94,816 3 –	7,50,767 15 –	7,85,652 – –				
2. Native Cavalry	2	15,40,978 10 –	7,83,187 4 –	16,67,639 2 –				
3. Governor's Body Guard	3	16,414 4 –	16,367 15 –	15,714 12 –				
4. Royal Artillery; Horse Artillery; European Foot Artillery; Golundauze Artillery; Horse Field Batteries, European War Establishment; Ditto Peace Establishment; Ditto East Indian War Establishment; Ditto Peace Establishment	4	22,66,594 – 9	22,90,963 11 –	24,33,628 9 –				
5. Corps of Engineers	5	1,27,581 5 9	1,57,836 8 –	5,44,684 2 –				
6. British Infantry; Madras European Infantry	6	38,04,129 9 11	37,00,571 12 –	41,25,905 – –				
7. Corps of Sappers and Miners	7	2,91,841 2 6	2,86,659 15 –	4,56,564 8 –				
8. Native Infantry	8	1,01,01,523 5 10	85,26,988 13 –	1,15,37,728 10 –				
9. Pegu Police Battalion	9	1,93,953 12 3	2,01,767 1 –	1,37,470 15 –				
10. European Artillery Veteran Company	10	1,66,923 8 7	93,054 1 –	81,957 14 –				
11. European Infantry Veteran Company	11	3,05,032 15 6	2,62,492 – –	3,04,596 13 –				
12. Unattached and Local Officers	12	49,375 5 1	67,884 6 –	16,783 5 –				
13. Cornets and Ensigns of Cavalry and Infantry under the new condition	13	1,41,947 – 8	2,49,460 4 –	3,85,705 3 –				
14. Officers of the Staff Corps doing duty with Regiments	14	– – –	– – –	1,26,414 6 –		2,26,20,445 3 –		

EXPENSE ESTIMATE of the Military Department of the *Madras* Presidency, for the Year 1862–63—*continued.*

	App.	Actuals of 1860-61.	Regular Estimate of 1861-62.	Budget Estimate of 1862-63.	——	Payable in India.	——	Payable in Europe, and debited to India.
CHAP. I.—*Regimental Charges, Pay and Allowances*—continued.								
Section II.—Officers in Europe, not payable in India, deducted from Section I.		*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*
Art. 1. British Cavalry	1	- - -	- - -	84,211 2 -				
2. Native Cavalry	2	- - -	- - -	3,10,669 10 -				
4. Royal Artillery, Horse Artillery, European Foot Artillery, Golundauze Artillery	4	- - -	- - -	2,14,322 - -				
5. Corps of Engineers	5	- - -	- - -	96,617 4 -				
6. British Infantry, Madras European Infantry	6	- - -	- - -	3,96,202 4 -				
8. Native Infantry	8	- - -	- - -	12,92,096 11 -				
European Artillery Veteran Company	10	- - -	- - -	—				
11. European Infantry Veteran Company	11	- - -	- - -	73,041 6 -				
13. Cornets and Ensigns of Cavalry and Infantry under the new condition	13	- - -	- - -	32,109 14 -	24,99,270 3 -			
Section III.—Officers employed away from Regiments not payable from Madras Revenues, deducted from Section I.								
Art. 1. With Hyderabad Contingent	15	- - -	- - -	45,647 6 -				
2. China	15	- - -	- - -	6,756 4 -	52,403 10 -			
Section IV.—Grades short of the Established Strength deducted from Section I.	15	- - -	- - -	- - -	7,58,532 12 -			
Section V.—Difference between Full Regimental Pay and Allowances and Pay proper of Officers detached from Regiments, on Staff employ, deducted from Section I.								
Art. 1. Civil Department, Government of India	15	- - -	- - -	7,541 12 -				
2. Political Department, Madras	„	- - -	- - -	10,074 12 -				
3. Mysore Commission	„	- - -	- - -	25,063 2 -				
4. Department Public Works, Nagpore	„	- - -	- - -	11,561 - -				

5. Nagpore Commission - -	„	-	-	-	-	-	-										17,331	-	-						
6. Civil Department, Straits Settlements - - - -	„	-	-	-	-	-	-										22,334	-	-						
7. Trigonometrical and Topographical Surveys - - -	„	-	-	-	-	-	-										16,626	-	-						
8. Local Corps - - - -	„	-	-	-	-	-	-										19,765	8	-						
9. Railway and Irrigation Company - - - - -	„	-	-	-	-	-	-										22,453	8	-						
10. Civil Department, Madras -	„	-	-	-	-	-	-										59,395	14	-						
11. Judicial Department, Madras	„	-	-	-	-	-	-										86,524	14	-						
12. Irregular Corps, Government of India - - - -	„	-	-	-	-	-	-										29,623	12	-						
13. Department Public Works, Madras - - - -	„	-	-	-	-	-	-										2,27,084	14	-						
14. Education Department - -	„	-	-	-	-	-	-										19,215	9	-						
15. General Garrison and Cantonment Staff - - - -	„	-	-	-	-	-	-										4,07,654	10	-						
16. Staff Corps - - - -	„	-	-	-	-	-	-										13,65,164	12	-						
17. Burmah Commission - -	„	-	-	-	-	-	-										12,175	14	-						
																				23,59,591	13	-			
Section VI.—Pay of Men wanting to complete the Establishments of Corps, as well as other deductions made from Section I. - - - - -	16	-	-	-	-	-	-	-	-	-										3,98,680	2	-			
Section VII.—Colonel's Allowance deducted from Section I. - - -	1 to 8	-	-	-	-	-	-	-	-	-										3,44,980	2	-			
																							64,13,458	10	-
Net Regimental Charges, difference between Section I. and Sections II. to VII. - - - - - - -	17	1,96,01,111	3	10	1,73,88,001	9	-	-	-	-													1,62,06,986	9	-
Section VIII.—Officers in Europe, Allowance to Colonels debited to India.																									
Art. 1. British Cavalry - - -	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,785	4	-						
2. Native Cavalry - - -	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,44,398	1	-						
4. Royal Artillery - - - / Horse Artillery - - - / European Foot Artillery - / Golundauze Artillery - -	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,03,873	-	-						
5. Corps of Engineers - -	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,253	-	-						
6. British Infantry - - - / Madras European Infantry -	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,90,569	-	-						
8. Native Infantry - - -	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,51,842	-	-						
11. European Infantry Veteran Company - - -	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,440	9	-						
13. Officers of Cavalry and Infantry under the new condition	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,574	1	-						
																									12,33,735 6 -

EXPENSE ESTIMATE of the Military Department of the *Madras* Presidency, for the Year 1862-63—*continued.*

CHAP. II.—*Pay and Regimental Allowances of General Army Staff.*	App.	Actuals of 1860-61. Rs. a. p.	Regular Estimate of 1861-62. Rs. a. p.	Budget Estimate of 1862-63. Rs. a. p.	— Rs. a. p.	Payable in India. Rs. a. p.	— Rs. a. p.	Payable in Europe, and debited to India. Rs. a. p.
Section I.—General Staff.								
Art. 1. Commander-in-Chief and Personal Staff	18	- - -	53,402 7 -	99,464 15 -				
2. Aide-de-Camp to the Governor	"	- - -	11,673 7 -	13,864 15 -				
3. Adjutant General's Department, Head Quarters	"	- - -	52,221 10 -	60,115 10 -				
4. Ditto - Divisional	"	- - -	54,205 4 -	65,124 - -				
5. Quartermaster General's Department, Head Quarters	"	- - -	50,038 12 -	53,244 6 -				
6. Ditto - Divisional	"	- - -	67,233 7 -	76,285 15 -				
7. Deputy Adjutant General British Forces	"	- - -	17,453 13 -	20,375 13 -				
8. Judge Advocate General's Department	"	- - -	84,963 2 -	1,01,646 - -				
9. Officers commanding Divisions and Forces	"	7,43,512 1 11	2,83,890 - -	3,04,344 - -				
10. Aides-de-Camps to ditto	"	- - -	37,021 8 -	43,368 - -				
11. Artillery Staff, Head Quarters	"	- - -	33,065 2 -	38,303 14 -				
12. Military Audit Department	"	- - -	71,162 12 -	1,31,164 14 -				
13. Pay Department	"	- - -	1,10,214 1 -	1,31,683 14 -				
14. Superintendent, Family Payments and Pensions	"	- - -	10,227 12 -	11,688 12 -				
15. Remount Agency	"	- - -	24,304 1 -	28,706 7 -				
16. District Inspectors of Musketry	"	- - -	15,652 15 -	19,494 12 -				
17. Superintendent of Army Schools	"	- - -	5,899 8 -	5,899 8 -				
Deputy Quartermaster General, British Forces	"	- - -	9,622 10 -					
		7,43,512 1 11	9,92,252 3 -			12,04,775 11 -		
Section II.—Garrison and Cantonment Staff.								
Art. 1. Garrison of Fort Saint George	19	- - -	40,545 1 -	52,777 15 -				
2. Second Class Brigades	"	- - -	74,820 - -	49,254 - -				
3. Brigade Majors	"	- - -	61,936 9 -	58,647 5 -				
4. Miscellaneous Garrison and Cantonment Staff	"	1,86,138 13 5	91,235 4 -	1,16,457 15 -				
5. Waterage Establishment, Garrison of Fort Saint George	"	- - -	6,670 - -	7,341 9 -				
6. Lascars' Establishment ditto	"	- - -	- - -	8,675 - -				
		1,86,138 13 5	2,75,206 14 -			2,93,053 12 -		

Section III.—Office and other Establishments of General Army Staff.						
Art. 1. Military Secretary to the Commander-in-Chief - - -	20	- - -	1,962 - -	1,962 - -		
2. Adjutant General's Department, Head Quarters - -	"	- - -	22,692 - -	22,692 - -		
3. Ditto, Divisional - - -	"	- - -	13,380 - -	12,180 - -		
4. Quartermaster General's Department, Head Quarters -	"	- - -	11,988 - -	13,038 - -		
5. Ditto, divisional - -	"	- - -	16,362 - -	16,362 - -		
6. Deputy Adjutant General's Department, British Forces -	"	- - -	3,042 - -	3,042 - -		
Deputy Quartermaster General's Department, British Forces - - - -	"	- - -	1,338 - -	—		
Brigade Majors', British Forces	"	- - -	720 - -	—		
7. Judge Advocate General's Department - - - -	"	- - -	13,524 - -	9,432 - -		
8. Artillery Staff, Head Quarters	"	- - -	3,450 - -	3,450 - -		
9. Military Audit Department -	"	3,01,985 9 10	56,004 - -	56,004 - -		
10. Pay Department - - -	"	- - -	72,611 6 -	68,352 - -		
11. Superintendent, Family Payments and Pensions - -	"	- - -	9,900 - -	9,900 - -		
12. Brigade Major, Fort St. George	"	- - -	6,912 - -	7,920 - -		
13. Brigade Majors - - -	"	- - -	6,120 - -	5,904 - -		
14. Commandant of Engineers -	"	- - -	1,608 - -	1,608 - -		
15. Barrack Department - -	"	- - -	420 - -	420 - -		
16. Artillery Select Committee -	"	- - -	1,006 - -	1,006 - -		
17. Compiler, Pay Department -	"	- - -	2,000 - -	5,520 - -		
18. Military Accountant - -	"	- - -	19,600 - -	20,496 - -		
19. Ditto - ditto temporary	"	- - -	- - -	1,320 - -		
20. 1st and 2d Inspector of Musketry - - - - -	"	- - -	925 - -	1,200 - -		
21. Examiner of Medical Department - - - - -	"	- - -	- - -	5,400 - -		
22. Examiner of Commissariat Accounts - - - -	"	- - -	- - -	33,320 - -		
		3,01,985 9 10	2,65,564 6 -			3,10,528 - -
CHAP. III.—*Pay of Officers employed with Irregular Corps* - -	12	- - -	75,252 10 -	- - -	- - -	17,899 12 -
CHAP. IV.—*Pay of Officers employed in the Civil Department* - -	"	- - -	17,952 12 -	14,953 8 -		
Educational Department - -	"	- - -	- - -	29,263 13 1	- - -	44,217 5 1
CHAP. V.—*Pay of Warrant and Non-Commissioned Officers employed in the Department Public Works* - -	21	- - -	24,947 - -	- - -	- - -	39,546 8 -

EXPENSE ESTIMATE of the Military Department of the *Madras* Presidency, for the Year 1862-63—*continued.*

	App.	Actuals of 1860-61. Rs. a. p.	Regular Estimate of 1861-62. Rs. a. p.	Budget Estimate of 1862-63. Rs. a. p.	— Rs. a. p.	Payable in India. Rs. a. p.	— Rs. a. p.	Payable in Europe, and debited to India. Rs. a. p.
CHAP. VI.—*Pay and Regimental Allowances of Commissioned, Warrant, and Non-Commissioned Officers, Artificers, &c. of Establishments of Ordnance Department.*								
Section I.—								
Art 1. Establishments maintained for Army - - - - - -	22	- - -	- - -	5,10,344 2 -				
2. Ditto - - ditto, for Manufacturing purposes - -	,,	6,94,402 1 3	7,35,178 11 -	2,39,595 7 -				
					7,49,939 9 -			
DEDUCT.								
Section II.—Pay of Warrant Officers on Furlough to Europe - - -	,,	- - -	- - -	- - -	2,530 - -			
		6,94,402 1 3	7,35,178 11 -			7,47,409 9 -		
CHAP. VII.—*Pay and Regimental Allowances of Commissioned, Warrant, and Non-Commissioned Officers and Establishments of Commissariat Department.*								
Art. 1. Commissary General and Deputy Commissary General -	23	- - -	48,143 - -	53,987 - -				
			23,484 - -	23,499 - -				
2. Office Establishment - -	,,	- - -	16,287 - -					
Auditor of Commissariat Accounts Office Establishment	,,	3,13,149 5 3	46,320 - -					
3. Executive Establishments Commissioned, Warrant, and Non-Commissioned Officers -	,,	- - -	3,24,588 - -	3,07,216 14 -				
4. Ditto - Subordinates -	,,	- - -	- - -	2,66,928 2 9				
5. Public Cattle Establishment -	,,	- - -	- - -	2,92,813 5 8				
6. Forest Establishment - -	,,	- - -	6,29,007 - -	776 - -				
7. Boat Establishment, Rangoon	,,			3,396 - -				
8. Pension Establishment - -	,,	- - -	- - -	1,191 - -				
9. 2d Corps of Dooley Bearers -	,,	- - -	- - -	1,06,266 - -				
		3,13,149 5 3	10,87,829 - -			10,56,073 6 5		
CHAP. VIII.—*Madras Staff Corps.*								
Section I.—Officers unemployed - -	14	- - -	- - -	- - -	15,87,844 14 -			
DEDUCT.								
Section II.—Pay and Allowances of Officers on Furlough - - -	,,	- - -	- - -	70,282 8 -				
Ditto on Staff Employ - -	,,	- - -	- - -	13,37,640 6 -				
Ditto doing duty with regiments	,,	- - -	- - -	1,26,414 6 -	15,34,337 4 -			
						53,507 10 -		

Section III.—Officers in Europe debited to India - - - - - -	"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,788	-	-
CHAP. IX.—*Clothing Agency.*																								
Art. 1. Agent (Staff Pay and Regimental Allowances) - -	18	-	-	-	17,139	6	-	16,488	12	-														
Sergeant Overseers - -	"	-	-	-	1,424	5	-																	
2. Establishment (Executive and Office) - - - - -	20	-	-	-	12,228	-	-	21,702	-	-														
					30,791	11	-												38,190	12	-			
CHAP. X.—*Camp Equipage Department.*																								
Art. 1. Establishment of Tent Lascars	24	1,97,712	6	-	53,872	-	-	-	-	-	-	-	-	47,923	-	-								
CHAP. XI.—*Pay and Allowances of Medical Department.*																								
Section 1.																								
Art. 1. General Medical Staff - -	25	-	-	-	-	-	-	3,53,398	8	-														
2. Surgeon in charge of regiments	"	-	-	-	-	-	-	3,51,000	8	-														
3. Assistant Surgeons, 1st Class, in charge of regiments - -	"	-	-	-	-	-	-	1,02,682	8	-														
4. Assistant Surgeons, 2d Class, in charge of regiments - -	"	-	-	-	-	-	-	2,36,949	-	-														
5. Assistant Surgeons in charge of details - - - - -	"	-	-	-	-	-	-	18,567	-	-														
6. Assistant Surgeons attached to divisions and regiments, &c. -	"	12,00,004	7	1	14,10,779	9	-	42,553	8	-														
7. Assistant Surgeons employed as Zillah or Civil Surgeons -	"	-	-	-	-	-	-	35,379	-	-														
8. Veterinary Surgeons - -	"	-	-	-	-	-	-	41,551	2	-														
9. Medical Warrant Officers -	"	-	-	-	-	-	-	2,29,146	-	-														
10. 1st and 2d Dressers - -	"	-	-	-	-	-	-	54,430	-	-														
11. Pensioned Medical Subordinates	"	-	-	-	-	-	-	1,200	-	-														
12. Office Establishment - -	"	-	-	-	-	-	-	17,783	8	-														
Section II.—Medical Officers in Europe, not payable in India, deducted from Section I.														14,84,640	10	-								
Art. 1. Surgeons and Assistant Surgeons - - - - -	"	-	-	-	-	-	-	1,09,903	8	-														
2. Veterinary Surgeons - -	"	-	-	-	-	-	-	8,027	-	-														
Section III.—Medical Officers short of the Establishment, deducted from Section I.																								
Art. 1. Assistant Surgeons - -	"	-	-	-	-	-	-	37,104	-	-														

EXPENSE ESTIMATE of the Military Department of the *Madras* Presidency, for the Year 1862-63—*continued.*

		Actuals of 1860-61.	Regular Estimate of 1861-62.	Budget Estimate of 1862-63.	—	Payable in India.	—	Payable in Europe, and debited to India.
CHAP. XI.—*Pay and Allowances, &c.*—continued.								
	App.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Section IV.—Officers employed in other Departments	25	- - -	- - -	21,025 12 -	1,76,060 4 -			
		12,00,004 7 1	14,10,779 9 -	- - -	- - -	13,08,580 6 -		
Section V.—Furlough Pay of Medical Officers in Europe, debited to India.								
Art. 1. Surgeons and Assistant Surgeons	,,	- - -	- - -	- - -	- - -	- - -	47,554 12 -	
2. Veterinary Surgeons	,,	- - -	- - -	- - -	- - -	- - -	3,673 2 -	51,227 14 -
CHAP. XII.—*Pay and Allowances of Medical Officers, British Forces.*								
Art 1. Medical Staff and Establishment	,,	- - -	- - -	28,728 - -				
2. Surgeons and Assistant Surgeons	,,	- - -	2,25,260 10 -	1,95,106 12 -				
3. Veterinary Surgeons	,,	- - -	- - -	9,117 6 -				
CHAP. XIII.—*Pensions to Officers, Warrant and Non-commissioned Officers, Rank and File.*			2,25,260 10 -	- - -	- - -	2,32,952 2 -		
Art. 1. Retired Officers in India	12	- - -	66,336 10 -	67,486 9 -				
2. Wound Pensions, European Officers	27	3,045 11 6	3,004 14 4	3,004 14 4				
3. European Warrant Officers of the Ordnance, Commissariat, and Medical Departments	,,	54,688 3 5	86,536 6 -	76,852 2 -				
4. Non-commissioned Rank and File	26	2,36,549 11 3	1,63,984 3 -	1,36,082 11 -				
5. Native Commissioned and Non-commissioned Officers, &c.	,,	18,21,312 3 9	21,23,814 6 -	20,71,589 6 -				
6. Pensions to Heirs	,,	3,43,121 9 10	3,07,369 - -	3,67,896 4 -				
7. Pensions payable from Lord Clive's Fund to Widows of Commissioned and Warrant Officers	27	- - -	46,068 13 -	46,068 13 -				
8. Pensions payable from Lord Clive's Fund to Widows of Non-commissioned Rank and File	26	77,520 12 - - - -	43,577 10 -	41,453 12 -				
9. Nabob's Pensioners	,,	1,103 3 1	1,092 - -	1,092 - -				
10. Special cases	,,	- - -	488 - -	488 - -				
11. Temporary Pensioners	,,	- - -	63,367 14 -	57,546 14 -				
		25,37,341 6 10	29,05,639 12 4	- -	- - -	28,69,561 5		

CHAP. XIV.—*Contingencies and other unfixed Charges, Personnel, of Military Department* -	28	17,36,001 10 2	10,80,312 – –	- - -	- - -	16,60,421 – –	
CHAP. XV.—*Military Male and Female Orphan Asylums* - -	,,	6,120 – –	6,240 – –	- - -	- - -	6,384 – –	
CHAP. XVI.—*Salaries and Contingencies of Roman Catholic Priests*	29	57,640 10 10	60,292 – –	- - -	- - -	59,092 – –	
CHAP. XVII.—*Stationery Depôt.*							
Proportion of Office Establishment chargeable to the Military Department - - - - - - - -	–	- - -	1,443 – –	—	—	—	
CHAP. XVIII.—*Supernumeraries of Corps and Departments.*							
Art. 1. Native Cavalry - - -	30	- - -	2,94,629 – –	36,031 – –			
2. Horse Artillery (Native Troop)	,,	- - -	3,120 – –	8,930 4 –			
3. Golundauze - - - -	,,	- - -	- - -	23,493 – –			
4. Native Infantry - - -	,,	- - -	31,840 – –	59,009 – –			
5. Pegu Sapper Battalion - -	,,	- - -	- - -	63,420 – –			
Camp Equipage Department -	,,	- - -	1,167 – –	—			
			3,40,756 – –	- - -	- - -	1,90,883 14 –	
CHAP. XIX.—*Pay proper of Warrant and Non-commissioned Officers employed in the Department Public Works* (*vide* Chapter V.) - - - - -	–	—	—	—	—	—	
TOTAL of Charges Military Personnel - - - -	*Rs.*	2,75,75,119 12 5	2,69,77,571 11 4	- - -	- - -	2,63,87,986 9 10	
TOTAL of Furlough Pay - - -	*Rs.*			- -		13,13,751 4 –	

3,65,000 rupees is estimated as the probable reduction that will be effected by the recent retirement of Field Officers, but there is not sufficient time to estimate the reduction in detail; a Supplementary Estimate will be sent in hereafter.

MADRAS MILITARY ESTIMATE for the Year 1862–63, as prepared by the Controller of Military Finance—*continued.*

II. TITLE.—CHARGES Military Materiel, Supplies to Standing Army, and Establishments requiring Local Cash Disbursements.

	Regular Estimate of 1861–62.	Budget Estimate of 1862-63.	—	—
CHAP. I.—*Supplies by Commissariat Department:*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Section I.—General Government of India:				
Art. 1. Supplies of Stores	4,099 – –	797 – –		
2. „ Carriage and Attendants	396 – –	1,750 – –		
Eastern Settlements.				
Art. 1. Supplies of Stores	56,972 – –	8,248 – –		
2. „ Carriage and Attendants	4,346 – –	—		
	65,813 – –		10,795 – –	
Section II.—Bengal Presidency:				
Art. 1. Supplies of Stores	– – –	3,375 – –		
2. „ Carriage and Attendants	– – –	165 – –		
Eastern Settlements.				
Art. 1. Supplies of Carriage and Attendants	1,197 – –	240 – –		
	1,197 – –		3,780 – –	
Section III.—Bombay Presidency:				
Art 1. Supplies of Stores	1,956 – –	– – –	1,000 – –	
Section IV.—Government, Prince of Wales Island.				
Art. 1. Supplies of Stores	97 – –	1,30,372 – –		
2. „ Carriage and Attendants	600 – –	768 – –		
	697 – –		1,31,140 – –	
Section V.—Government of Labuan:				
Art. 1. Supplies of Stores	713 – –			
2. „ Carriage and Attendants	180 – –			
	893 – –	1,080 – –	1,080 – –	
Section VI.—Government of China:				
Art. 1. Supplies of Carriage and Attendants	100 – –			
Section VII.—Supplies of Stores between Departments:				
Art. 1. Barrack Department		1,61,526 – –		
2. Camp Equipage Department		4,516 – –		
3. Medical Department		41,221 – –		
4. Ordnance Department		2,49,281 – –		
5. Tour of His Excellency the Commander-in-Chief		63 – –		
6. Clothing Store Department		89,711 – –		
7. Supplies to Public Officers (Military)		4,801 – –		
8. Supplies to Stationery Depôt for Military Officers, &c.		28,631 – –		
Eastern Settlements.				
Art. 1. Barrack Department		36,212 – –		
2. Medical Department		97 – –		
3. Ordnance Department		8,287 – –		
4. Supplies to Public Offices (Military)		722 – –		
	9,10,568 – –			
Section VIII.—Supplies of Carriage and Attendants between Departments:				
Art. 1. Barrack Department		47,830 – –		
2. Camp Equipage Department		1,35,190 – –		
3. Medical Department		12,654 – –		
4. Ordnance Department		38,658 – –		
5. Tour of His Excellency the Commander-in-Chief				
Eastern Settlements.				
Art. 1. Camp Equipage Department		1,13,283 – –		
2. Ordnance Department		1,418 – –		
3. Medical Department		138 – –		
4. Barrack Department		12,600 – –		
	9,10,568 – –		9,86,839 – –	

MADRAS MILITARY ESTIMATE for the Year 1862-63, as prepared by the Controller of Military Finance—*continued.*

	Regular Estimate of 1861-62.	Budget Estimate of 1862-63.		
CHAP. I.—*Supplies by Commissariat Department*—continued.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Section IX.—Supplies of Freight.				
Art. 1. Freight for Stores supplied from Port to Port	22,041 – –	41,565 – –		
Eastern Settlements.				
Art. 1. Freight for Stores supplied from Port to Port	60,199 – –	682 – –		
	82,240 – –		42,247 – –	
Section X.—Supplies of Miscellaneous Carriage	1,62,324 – –	1,62,421 – –		
Eastern Settlements.				
Art. 1. Supplies of Miscellaneous Carriage	54,801 – –	59,958 – –	2,22,379 – –	
	2,17,125 – –			
Section XI.—Army Supplies.				
Art. 1. Arrack Supplies to the Army		57,431 – –		
2. Cavalry Supplies		3,79,039 – –		
3. Artillery Draught Cattle Supplies		6,881 – –		
4. Grain and Provision Supplies		1,61,796 – –		
5. European Military Hospital Supplies		2,46,020 – –		
6. Native Military Hospital Supplies		22,276 – –		
7. Supplies of Personal Appointments		10,123 – –		
8. European Victualling Supplies		13,86,406 – –		
9. Supplies of Beer from England, through Contractor		7,38,865 – –		
10. Supplies of Bedding to European Troops		97,360 – –		
11. Subsistence to Military Prisoners		1,683 – –		
12. Lock Hospital Supplies	42,93,872 – –	19,139 – –		
Eastern Settlements.				
Art. 1. Grain and Provision Supplies		4,19,784 – –		
2. Victualling Supplies		5,00,572 – –		
3. European Hospital Supplies		58,612 – –		
4. Arrack Supplies to the Army		68 – –		
5. Cavalry Supplies		14,525 – –		
6. Artillery Draught Cattle Supplies		—		
7. Supplies of Beer from England		42 – –		
8. Native Hospital Supplies		16,581 – –		
9. Supplies of Bedding		—		
10. Subsistence to Military Prisoners		96 – –		
	42,93,872 – –		41,37,299 – –	
Section XII.—Services under direct Control of Commissary General.				
Art. 1. Public Cattle Department, Elephants, Camels, and Bullocks	1,48,470 – –	4,14,959 – –		
2. 2d Corps of Dooley Bearers	6,532 – –	10,390 – –		
3. Scavenger's Department	9,280 – –	13,898 – –		
4. Timber Supplies	18,316 – –	16,206 – –		
Eastern Settlements.				
Art. 1. Public Cattle Department, Elephants, Camels, and Bullocks	1,29,356 – –	66,417 – –		
2. Timber Supplies	1,22,520 – –	800 – –		
3. Scavenger's Department	2,350 – –	2,154 – –	5,24,824 – –	
	4,36,824 – –			
Total Commissariat Charges	60,28,655 – –			60,61,383 – –
CHAP. II.—*Supplies to and by Ordnance Department:*				
Section I.				
Art. 1. Supplies of Freight through the Marine Department for Supplies from London payable in India	10,000 – –	10,000 – –		
2. Ditto – – ditto – – from Port to Port in India	16,275 – –	18,034 – –		
Section II. Services under direct Control of Ordnance Department.				
Art. 1. Advances for Provision and Maintenance of Harness and Saddlery	1,07,377 12 –	1,08,297 – –		
2. Advances for Departmental purposes	41,057 3 –	37,070 3 4		
Section III. Payments on account of Supplies between Departments, Commissariat Supplies of Stores.				
Art. 1. Miscellaneous Stores	2,29,589 15 2	2,58,572 4 4		
2. Carriage and Attendants	43,993 1 10	40,000 – –		
3. ,, for Stores sent up to Godavery	4,073 – –	—		
	4,52,366 – –		4,71,973 7 8	
Deduct as follows:				
Stores supplied by the Commissariat Department, viz.:—				
Miscellaneous Stores	2,73,582 – –	2,58,572 4 4		
Carriage and Attendants	– – –	40,000 – –	2,98,572 4 4	
Total Ordnance Charges	1,78,784 – –			1,73,401 3 4

MADRAS MILITARY ESTIMATE for the Year 1862-63, as prepared by the Controller of Military Finance—*continued.*

		Regular Estimate of 1861-62.	Budget Estimate of 1862-63.		
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
CHAP. II.—*Supplies to and by Clothing Agency Department:*	App.				
Art. 1. Supplies for Tailoring Charges	31	24,650 – –	30,859 7 –		
2. Ditto for Carriage of Clothing	„	4,600 – –	7,000 – –		
3. Ditto for Boat and Cooly Hire	„	600 – –	960 – –		
4. Ditto of European Overseers	„	1,000 – –			
5. Supervising, Examining, and Cutting Tailors	„	4,000 – –	10,000 – –		
6. Lascars, Painters	„	4,000 – –			
7. Contingencies	„	1,000 – –	1,250 – –		
8. Compensation in lieu of Clothing	„	1,13,434 – –	—		
9. Caps, Helmets, and Light Clothing for Indian European Troops	„	45,490 – –	20,190 – –		
10. Commissariat Supplies; viz., Boots and Spurs	„	30,520 – –	—		
11. Making up and Alteration of Clothing – Her Majesty's Troops	„	12,091 – –	—		
12 Compensation in lieu of Clothing – Her Majesty's Troops	„	66,577 – –	—		
13. Departmental and Contingent Charges for making up Clothing for the year 1862-63 – Her Majesty's Troops	„	19,360 – –	—		
		3,27,222 – –	– – –	– – –	70,259 7 –
CHAP. IV.—*Stationery Depôt:*					
Section I.					
Art. 1. Contingent Charges, Supplies of Petty Stores	32	40 – –	50 – –		
2. Purchase of School Books, Bibles, &c.	„	1,300 – –	1,000 – –		
Section II.—Supplies between Departments:					
Art. 1. Probable Amount Value of Stores to be supplied by the Commissariat Department		10,158 8 1	10,000 – –		
2. Probable Amount of hire of Carts and Coolies		500 – –	500 – –	11,550 – –	
Section III.—Supplies through the Marine Department:					
Art. 1. Probable Balance of Freight to be paid for Stationery Stores expected from England		668 – –	1,000 – –		
2. Ditto - ditto - from Port to Port in India		250 – –	334 – –		
3. Ditto - ditto - of the hire of Boats for landing Stores from England, and supplying Stores to be transmitted from Port to Port in India		117 – –	134 – –	1,468 – –	
		13,033 8 1	– – –	13,018 – –	
Deduct—					
Amount Value of Stores and Amount of Carts and Coolies included in the Estimate of the Commissary General		10,658 8 1	– –	10,500 –	
		2,375 – –	– – –	– – –	2,518 – –
CHAP. V.—*Remount Department:*					
Section I.—Services under direct Control of the Agents for Remounts:					
Art. 1. For the keep of Remount Horses	App. 33	2,36,270 – –	1,76,200 – –		
2. For the maintenance of Draught Bullocks		3,800 – –	3,800 – –		
		2,40,070 – –	– – –	– – –	1,80,000 – –
TOTAL CHARGES MILITARY MATERIEL requiring Local Cash Disbursements	*Rs.*	67,77,106 – –	– – –	– – –	64,87,561 10 4

Office of Controller of Military Finance, Fort St. George,
15 January 1862.

Thos. McGoun, Lieutenant Colonel,
Controller of Military Finance.

(No. 24.)

BOMBAY MILITARY ESTIMATE for the Year 1862-63, as submitted by the CONTROLLER OF MILITARY FINANCE.

CASH REQUIREMENTS.	*Rs.*
TITLE I.—CHARGES PERSONNEL	1,96,80,667
TITLE II.—CHARGES MATERIEL	49,93,886
TOTAL *Rs.*	2,46,74,553

EXPENSE ESTIMATE of the MILITARY DEPARTMENT of the BOMBAY PRESIDENCY for 1862-63.

I. TITLE.—CHARGES MILITARY Personnel Pay and Allowances of Army and Establishments.

			PAYABLE IN INDIA.			PAYABLE IN EUROPE.	
CHAP. I.—*Regimental Charges, Pay, and Allowances:*			*Rs.*	*Rs.*	*Rs.*	*Ee.*	*Rs.*
Section 1.—Established Strength:		App.					
Art. 1. 4th Royal Horse Brigade		I. A.	5,60,602				
2. 18th and 21st Brigades Royal Artillery		II. „	9,04,922				
3. Light Field Batteries attached to European Artillery		III. „	1,82,799				
4. Ditto - - ditto - - - to Golundauze		IV. „	80,380				
5. Three Divisions Mountain Train		V. „	41,947				
6. Sind Mountain Train		VI. „	14,442				
7. Golundauze		VII. „	87,580				
8. British Cavalry of the Line		VIII. „	7,94,040				
9. Native Irregular Cavalry		IX. „	25,44,908				
10. Belooch Mounted Guides		X. „	59,400				
11. British Infantry of the Line (including three former Bombay European Regiments)		XI. „	34,49,305				
12. Native Infantry (including Officers under new conditions)		XII. „	49,17,988				
13. Native Infantry employed in China		XIII. „	2,64,485				
14. Marine Battalion, or 21st Regiment N. I.		XIV. „	1,05,880				
15. Belooch Regiments, or the 27th and 29th Reg. N. I.		XV. „	2,63,848				
16. Jacob's Rifles, or the 30th Regiment N. I.		XVI. „	1,47,003				
17. Corps of Engineers		XVII. „	5,18,529				
18. Sappers and Miners		XVIII. „	1,29,926				
19. European Officers on the Invalid Establishment		XIX. „	1,21,146				
20. Ditto - ditto - on the Veteran ditto		XX. „	32,331				
21. Unattached Officers		XXI. „	38,574				
22. Retired Officers		XXII. „	9,516				
23. Commissioned, Warrant, and Non-Commissioned Officers doing daty in the Public Works Department		XXIII. „	91,855				
24. European Soldiers employed in the Bombay Police		XXIV. „	12,944				
25. Staff Corps		XXV. „	5,98,022				
SUPERNUMERARIES:		*Rs.* *a.* *p.*					
26. 4th Royal Horse Brigade	App. XXVI. A.	16,902 8 -					
27. 18th and 21st Brigades Royal Artillery		20,909 11 -					
28. Light Field Batteries		24,469 10 -					
29. Golundauze		4,752 - -					
30. British Cavalry of the Line		67,191 14 -					
31. Native Irregular Cavalry		8,592 - -					
32. British Infantry of the Line (including three former Bombay European Regiments)		37,277 2 -					
33. Native Infantry		1,76,487 12 -	3,27,454				
34. Marine Battalion, or 21st Regiment N. I.		8,148 - -					
35. Belooch Regiments, or the 27th and 29th Regiments N. I.		7,056 - -					
36. Jacob's Rifles, or the 30th Regt. N. I.		8,268 - -					
37. Sappers and Miners		3,200 12 -					
		3,83,255 5 -					
38. Deduct Grades short of established strength of Engineers		55,801 8 -					
					1,62,99,826		
Section II.—Family Allowances, Regimental			- -		1,23,578		1,64,23,404
Section III.—Full Pay of Officers in Europe, including Colonel's Allowance not payable in India, deducted from Sections I. and II.							
Art. 1. 4th Royal Horse Brigade		App. I. B.	98,145				
2. 18th and 21st Brigades Royal Artillery		II. „	1,67,357				
3. British Cavalry of the Line		VIII. „	1,47,640				
4. Native Irregular Cavalry		IX. „	1,34,096				
5. British Infantry of the Line (including three former Bombay European Regiments)		XI. „	6,28,834				
6. Native Infantry (including Officers under new conditions)		XII. „	10,29,338				
7. Native Infantry employed in China		XIII. „	45,725				
8. Corps of Engineers		XVII. „	1,08,725				
9. European Officers on the Invalid Establishment		XIX. „	20,158				
10. Ditto - ditto - - Veteran - ditto		XX. „	6,327				
11. Unattached Officers		XXI. „	28,194				
12. Staff Corps		XXV. „	1,23,106				
					25,37,645		

BOMBAY MILITARY ESTIMATE for the Year 1862-63, as submitted by the Controller of Military Finance—*continued.*

		Payable in India.			Payable in Europe.	
CHAP. I.—*Regimental Charges, Pay, and Allowances*—continued.		*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Section IV.—Full Pay and Allowances of Officers employed away from Regiments, not payable from Bombay Revenues, deducted from Sections I. and II.:						
Under the Government of India { Officers of Local Service	App. XXVII.	46,855				
Ditto - Staff Corps -	„	1,48,697				
In China - - - - - - - - - - -	„	17,915				
			2,13,467			
Section V.—Full Pay and Allowances of Officers of the Staff Corps in Civil Employ deducted from Section I. and II.:						
Art. 1. In the Civil, Political, Judicial and Revenue Departments - - - - - - - - -	XXVII.	- -	3,16,285			
Section VI.—Full Pay and Allowances of Officers of the Local Army deducted from Regiments on Staff and Civil Employ:						
Art. 1. General and Garrison Staff - - - - - -	XXVII.	4,60,106				
2. Local and Extra Corps - - - - - -	„	55,843				
3. In the Civil, Political, Judicial, and Revenue Departments - - - - - - - -	„	1,57,608				
4. Public Works Department - - - - - -	„	2,12,561				
5. Railway Department - - - - - -	„	30,826				
			9,16,944	39,84,341		
Net Regimental charges difference between Sections I. to VI.		- -	- -	1,24,39,063		
Section VII. Furlough Pay of Officers in Europe, including allowance to Colonels debited to India:						
Art. 1. 4th Royal Horse Brigade - - - - - -	I. B.	- -	- -	-	36,648	
2. 18th and 21st Brigades, Royal Artillery - -	II. „	- -	- -	-	64,818	
3. British Cavalry of the Line - - - - -	VIII. „	- -	- -	- -	67,281	
4. Native Irregular Cavalry - - - - - -	IX. „	- -	- -	- -	63,738	
5. British Infantry of the Line - - - - -	XI. „	- -	- -	- -	2,76,761	
6. Native Infantry, including Officers under new conditions - - - - - - - - -	XII. „	- -	- -	- -	4,41,561	
7. Native Infantry employed in China - - -	XIII. „	- -	- -	- -	18,412	
8. Corps of Engineers - - - - - -	XVII. „	- -	- -	- -	42,099	
9. European Officers on the Invalid Establishment -	XIX. „	- -	- -	- -	10,978	
10. Ditto - ditto - Veteran - ditto -	XX. „	- -	- -	- -	3,553	
11. Unattached Officers - - - - - -	XXI. „	- -	- -	- -	13,675	
12. Staff Corps - - - - - - -	XXV. „	- -	- -	- -	50,197	
						10,98,721
CHAP. II.—*Pay and Allowances of General Army Staff:*						
Section I.—General Staff:						
Art. 1. Commander in Chief and Personal Staff - -	XXVIII.	96,260				
2. Military Secretary and Aides-de-Camp to the Governor - - - - - - - - -	„	28,206				
3. Adjutant General's Department, Head Quarters -	„	38,199				
4. Ditto - ditto - ditto Divisional - -	„	44,980				
5. Quartermaster General's Department, Head Quarters -	„	44,789				
6. Quartermaster General's Department, Divisional -	„	59,527				
7. Deputy Adjutant General, British Forces - -	„	17,818				
8. Brigade Major - - - ditto - - - -	„	8,152				
9. Judge Advocate General's Department - -	„	59,445				
10. Officers Commanding Divisions - - - -	„	1,69,835				
11. Aides-de-Camp to ditto - - - - -	„	19,710				
12. Artillery Staff, Head Quarters - - - -	„	34,713				
13. Ditto - - ditto - - - Divisional - -	„	46,585				
14. Ditto - - ditto - - - Depôt of Instruction	„	30,015				
15. Inspectors of Musketry - - - - -	„	16,073				
16. Controller of Military Finance - - - -	„	32,922				
17. Examiner, Pay Department - - - -	„	20,209				
18. Ditto Ordnance Department - - -	„	8,834				
19. Ditto, Commissariat, Remount and Barrack Department	„	16,591				
20. Military Accountant - - - - - - -	„	9,934				
21. Compiler, Pay Department - - - - -	„	- unfixed -				
22. Presidency and Divisional Paymasters - - -	„	86,478				
23. Pension Paymasters - - - - - -		30,817				
24. Superintendent and Assistant Superintendent of Army Schools - - - - - - - -	„	9,493				
			9,29,585			
Section II.—Garrison and Cantonment Staff:						
Art. 1. 1st Class Brigadiers Commanding Stations - -	XXIX.	74,601				
2. 2d ditto - ditto - ditto - - -	„	96,525				
3. Senior Officers Commanding Stations - - -	„	9,000				
4. Sind Frontier Brigade - - - - -	„	28,861				
5. Brigade Majors (including office allowances) -	„	93,942				
6. Station Staff Officers - - - - - -	„	35,974				
7. Bombay Garrison - - - - - -	„	18,136				
8. Asseerghur Garrison - - - - - -	„	29,778				
9. Surat Garrison - - - - - - -	„	6,745				
			3,93,562			
Section III.—Miscellaneous, Garrison, and Cantonment Staff:						
Art. 1. Establishment of European and Native Branches of the Army Schools- - - - - - -	XXX.	5,021				
2. Adjutant and Establishment of School of Musketry, Poona - - - - - - - - -	„	5,352				
3. Sanitaria - - - - - - - - -	„	22,638				
4. Depôts - - - - - - - - -	„	31,882				
5. Warrant and Non-Commissioned Officers in Miscellaneous employment - - - - -	„	11,898				
			76,791			
Section IV.—Salaries of Roman Catholic Priests, &c. - - - -		- -	45,648			

BOMBAY MILITARY ESTIMATE for the Year 1862-63, as submitted by the Controller of Military Finance—*continued.*

	App.	Payable in India.			Payable in Europe.	
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
CHAP. II.—*Pay and Allowances of General Army Staff*—continued.						
Section V.—Office and Establishments of General Army Staff:						
Art. 1. Military Secretary to Commander in Chief	XXXI.	3,240				
2. Ditto to His Excellency the Governor	,,	1,560				
3. Adjutant General's Department, Head Quarters	,,	20,700				
4. Ditto ditto Divisional	,,	15,248				
5. Deputy Adjutant General's Department, British Forces	,,	3,444				
6. Quartermaster General's Department, Head Quarters	,,	9,852				
7. Ditto ditto Divisional	,,	26,280				
8. Judge Advocate General's Department	,,	3,036				
9. Secretary to the Artillery Select Committee	,,	720				
10. Controller of Military Finance	,,	1,800				
11. Military Accountant	,,	15,546				
12. First and Second Examiners, Pay Department	,,	24,132				
13. Compiler, Pay Department	,,	3,696				
14. Examiner, Ordnance Department	,,	22,760				
15. Ditto - Commissariat Accounts	,,	25,224				
16. Presidency and Divisional Paymasters	,,	67,644				
17. Pension Paymasters	,,	7,980				
18. Brigade Major, British Forces	,,	1,440				
19. Ditto Artillery	,,	2,088				
			2,54,390			
				16,99,976		
CHAP. III.—*Barrack Department:*						
Barrack Masters	XXXII.	-	30,873			
Ditto Serjeants	,,	-	29,169			
Office and other Establishments	,,	-	10,689			
Barrack Conservancy Establishments of European Corps and Depôts	,,	-	48,144			
				1,18,875		
CHAP. IV.—*Camp Equipage Department:*						
Tent Lascars	XXXIII.	-	47,750			
Supernumerary Tent Lascars	,,	-	3,144			
				50,894		
CHAP. V.—*Clothing Department:*						
Superintendent Army Clothing	XXXIV.	-	4,800			
Agent to Ditto	,,	-	16,690			
Office Establishment	,,	-	11,552			
				33,042		
CHAP. VI.—*Bazar Department:*						
Art. 1. Superintendent of Bazars	XXXV.	-	53,470			
2. Establishments and Contingencies	,,	-	42,022			
				95,492		
CHAP. VII.—*Remount Department:*						
Remount Agent, Kattywar	XXXVI.	-	-	2,172		
CHAP. VIII.—*Pay and Allowances of Medical Department:*						
Section I.:						
Art. 1. General Medical Staff	XXXVII.	3,15,608				
2. Surgeons in charge of Regiments	,,	1,21,741				
3. Assistant Surgeons, 1st Class, in charge of Regiments	,,	83,425				
4. Ditto 2d Class, ditto	,,	1,85,278				
5. Surgeons and Assistant Surgeons in charge of Silladar Cavalry	,,	91,576				
6. Assistant Surgeons, 2d Class, on general duty	,,	24,076				
7. Veterinary Surgeons	,,	26,630				
8. Medical Warrant Officers and Apprentices, European, including Medical Store Department and Vaccinators	,,	1,28,972				
9. Hospital Assistants } Ditto Native }	,,	44,040				
10. Medical Staff of Her Majesty's British Forces	,,	20,616				
11. Surgeons and Assistant Surgeons in charge of British Regiments	,,	2,31,010				
12. Veterinary Surgeons, British Regiments	,,	10,100				
13. Head Money and Veterinary Allowance	,,	50,000				
			13,33,072			
Section II.—Office and other Establishments of Medical Department:	App.					
Art. 1. Principal Inspector General	XXXVII.	7,344				
2. Inspector and Deputy Inspector General of Hospitals	,,	5,100				
3. Medical Storekeeper, Bombay	,,	4,224				
4. Deputy Medical Storekeepers	,,	3,438				
5. Superintendent, Mahableshwur	,,	1,572				
6. Ditto Medical Depôt, Aden	,,	816				
7. Deputy Inspector General of Hospitals of British Forces	,,	1,500				
			23,994			
Section III.—Full Pay of Medical Officers in Europe not payable In India, deducted from Sections I. and II.	XXXVII.	-	13,57,066 1,74,962			
				11,82,104		
Section IV.—Furlough Pay of Medical Officers in Europe debited to India	XXXVII.	-	-	-	-	70,202

BOMBAY MILITARY ESTIMATE for the Year 1862-63, as submitted by the Controller of Military Finance – *continued.*

		PAYABLE IN INDIA.			PAYABLE IN EUROPE.	
CHAP. IX.—*Pensions to Officers, Warrant and Non-commissioned Officers, Rank and File:*						
Section I.	App.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Art. 1. Wound Pensions to European Officers	XXXVIII.	3,820				
2. European Warrant and Non-commissioned Officers	„	74,844				
3. Medical Warrant Officers	„	25,730				
4. Native Commissioned and Non-commissioned Officers	„	15,42,729				
5. Special Pensions	„	29,122				
6. Writers, Surveyors, &c. (Superannuation Pension)	„	27,291				
7. Hospital Assistants	„	12,233				
8. Wound Pensions to Natives	„	12,223				
9. Pensions of Irregular Corps	„	54,807				
10. Pensions to Heirs	„	68,649				
11. Pensions on Lord Clive's Fund	„	14,405				
			18,65,853			
Deduct probable Amount of Lapsed Pensions	„	- -	2,00,000	16,65,853		
CHAP. X.—*Orphan Asylums:*						
Art. 1. Byculla Schools	XXXIX.	- -	11,880			
2. Scottish Orphanages	„	- -	600			
3. Roman Catholic Orphanages	„	- -	6,720			
4. Lawrence Asylum	„	- -	2,400	21,600		
CHAP. XI.—*Ordnance Department:*						
Pay and Allowances of Commissioned, Warrant and Non-commissioned Officers, Laboratory Men, Extra Artificers, &c.:						
Art. 1. Establishment maintained for Army purposes	App. XL.	- -	2,39,892			
2. Establishment maintained for Manufacturing purposes, including extra Artificers	„	- -	4,82,567	7,44,399		
CHAP. XII.—*Commissariat Department:*						
Pay and Allowances of Commissioned Warrant, and Non-commissioned Officers and Establishments:						
Art. 1. Commissioned Officers	App. XLI. A.	- -	1,85,390			
2. Warrant and Non-commissioned Officers, including Family Allowance	„	- -	22,420			
3. Office Establishments, permanent	„	- -	84,384			
4. Ditto temporary	„	- -	15,516			
5. Native Agent	„	- -	3,480			
6. Establishment for Victualling European Troops	„	- -	8,412			
7. Ditto of Commissariat Depôts	„	- -	17,956			
8. Ditto of Transport of Stores	„	- -	420			
9. Bakery Establishment	„	- -	28,557			
10. Arrack ditto	„	- -	3,637			
11. Porter ditto	„	- -	2,352			
12. Dooley Bearers for Military purposes	„	- -	42,924			
13. Ramoosees	„	- -	858			
14. Public Cattle Establishment	„	- -	1,22,660			
15. Bamboo Coolies	„	- -	1,344			
16. Hired Cattle Establishment	„	- -	25,932			
17. Hospital Establishment	„	- -	1,51,677			
18. Establishment for Government Vegetable Garden	„	- -	900			
19. Transport Train Department	„	- -	62,368			
20. Increase of Pay to Hospital Followers, subject to approval of the Government of India	XLI. B.	- -	6,300	7,87,487		
CHAP. XIII.—*Rewards and Gratuities*	XLII.	- -	- -	3,14,250		
CHAP. XIV.—*Contingencies and other Unfixed Charges Personnel*	XLIII.	- -	- -	5,47,400		
TOTAL of CHARGES MILITARY PERSONNEL	*Rs.*			1,96,80,667	- -	11,59,923

BOMBAY MILITARY ESTIMATE for the Year 1862-63, as submitted by the Controller of Military Finance—*continued.*

TITLE II.—CHARGES, Military Materiel, Supplies to Standing Army, and Establishments requiring Local Cash Disbursements.

CHAP. I.—*Supplies by Commissariat Department:*	App.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Section I.—General Government of India:					
Art. 1. War Charges, Aden	XLI. A.	2,14,400			
			2,14,400		
Section II.—Supplies to other Departments:					
Art. 1. Barrack Department	XLI. A.	1,15,801			
2. Ordnance ditto	„	36,249			
3. Medical Store ditto	„	23,950			
4. Clothing Store ditto	„	2,620			
5. Public Offices, Military Department	„	12,720			
6. His Excellency the Commander in Chief's Tour	„	275			
7. Fire Engine Department	„	69			
			1,91,684		
Section III.—Army Supplies:					
Art. 1. Victualling European Troops	XLI. A.	10,66,697			
2. Compensation in lieu of Rations	„	47,790			
3. Cavalry Supplies	„	4,44,001			
4. Supplies to European Military Hospitals	„	3,63,033			
5. Ditto to Native ditto	„	18,477			
6. Bedding for European Troops	„	77,376			
7. Supplies to Artillery Draught Cattle	„	5,072			
8. Hospital Supplies to Silladar Cavalry and Local Corps	„	1,982			
9. Funeral Supplies for European Troops	„	1,656			
10. Sea Provisions	„	367			
11. Personal Appointments to European Troops on Foreign Service	„	1,935			
12. Supply of extra Water Establishment for European and Native Troops	„	1,499			
13. Supplies of Oil, Tinning, deodorising Materials, and other Contingencies, European and Native Troops	„	64,673			
14. Supplies of Summer Heads	„	3,769			
14. Subsistence to Prisoners	„				
14. Supplies to Government Vegetable Garden and Grain Compensation	„				
			20,98,327		
Section IV.—Miscellaneous Carriage for Army Purposes:	„				
Art. 1. Sea Carriage for European and Native Troops, &c.	XLI. A.	21,709			
2. Land Carriage for ditto	„	23,378			
3. Railway Carriage for ditto	„	2,600			
			47,687		
Section V.—Services under the direct Control of the Commissariat Department:					
Art. 1. Feeding Public Elephants, Camels, Mules, and Draught Bullocks	XLI. A.	2,19,257			
2. Cattle, Office, Commissariat Depôts, Arrack, Porter, and Bakery Contingencies	„	1,67,216			
3. Transport Train Department, Office and Cattle Contingencies	„	24,540			
			4,11,013		
Section VI.—Commissariat Stock:					
Art. 1. Purchase of Stores, Arrack, Malt Liquor, Provisions, &c.	XLI. A.	9,68,498			
2. Ditto of Live Stock, Elephants, Camels, Mules, and Draught Bullocks	„	7,075			
3. Transport Train Department, Purchase of Stores	„	733			
			9,76,306		
Section VII.—Province of Sind:					
Art. 1. Extraordinary Charges	XLI. A.	2,19,077			
			2,19,077		
Section VIII.—General Canteen Fund:					
Art. 1. Allowance to Canteens	XLI. A.	64,866	64,866		
TOTAL of SUPPLIES by COMMISSARIAT DEPARTMENT	„	- -	- -		42,23,360

BOMBAY MILITARY ESTIMATE for the Year 1862-63, as submitted by the Controller of Military Finance—*continued.*

CHAP. II.—*Supplies to and by Ordnance Department:*					
Section I. Supplies by Commissariat Department:	App.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Art. 1. Supplies of Stores } - Included in Chapter I. - - - {	XL.	- -	- -	- -	38,275
2. Ditto of Carriage }	„	- -	- -	- -	994
					39,269
Section II.—Freight through Marine Department.					
Art. 1.—Proportion of Freight for Supplies from London, payable in India - - - - - - - - - - -	XL.	2,600	2,600		
Section III.—Services under the Control of the Inspector General of Ordnance and Magazines Expenditure for Army purposes:					
Art. 1. Sums charged in Monthly Contingent Bills for Cleaning Harness and Saddlery, and Repairs to Batteries of Royal Artillery -	XL.	400			
2. Expenses to be incurred on account of Mountain Trains - -	„	50			
3. Cleaning, repairing, and browning Arms and Varnishing Pouches	„	1,000			
4. Miscellaneous Charges - - - - - - - - -	„	100			
			1,550		
Section IV.—Expenditure for Departmental Purposes:					
Art. 1. For the provision of Army Accoutrements and Saddlery - -	XL.	60,000			
2. Local purchase of Stores—					
On account of the Barrack Department - - - 55,537	„				
Ditto - - - Commissariat Department - - 8,709	„				
Ditto - - - General Staff - - - - - 2,910	„				
Ditto - - - Medical Department - - - 1,454	„				
Ditto - - - Army - - - - - - 75,168	„				
Ditto - - - Artillery Annual Practice - - 2,826	„				
Ditto - - - Repairing and completing Camp Equipage - - - - - 11,408	„				
Ditto - - - Ordnance Department - - 1,23,015	„				
		2,81,027	3,41,027		
Section V.—Contingent Charges - - - - - - - - -	XL.	- -	13,447		
TOTAL of SUPPLIES to and by ORDNANCE DEPARTMENT - -		- -	- -	3,58,624	
CHAP. III.—*Supplies to and by Clothing Agency Department:*					
Section I.—Supplies for Tailoring Charges - - - - - - -	XLIV.	- -	33,865		
„ II.—Compensation in lieu of Clothing - - - - - - -	„	- -	1,03,731		
„ III.—Contingencies - - - - - - - - - -	„	- -	47,216		
„ IV.—Carriage and Freight included in Chapter I. - - - - -	„	- -	- -	- -	2,620
TOTAL of CLOTHING AGENCY SUPPLIES - - -		- -	- -	1,84,812	
CHAP. IV.—*Supplies by Medical Department, Local Supplies to the Department provided for in the Estimates of the Commissariat Department, &c.;*					
Section I.—Army Supplies - - - - - - - - - -	XLIII.	- -	- -	- -	4,99,428
„ II.—Supplies on Account of Sind - - - - - - - -	„	- -	- -	- -	1,25,766
„ III.—Miscellaneous Supplies - - - - - - - - -	„	- -	- -	- -	8,456
					6,33,650
CHAP. V.—*Miscellaneous Contingent Charges, Materiel* - - - -	XLV.	- -	2,27,090	2,27,090	
TOTAL of CHARGES MILITARY MATERIEL, requiring LOCAL CASH DISBURSEMENTS -		- -	- -	49,93,886	
TOTAL of TITLES I. and II. - - -		- -	- -	2,46,74,553	

(No. 25.)

From Lieutenant Colonel *H. W. Norman*, Secretary to the Government of India, Military Department, to the Officiating Chief of the Military Finance Department (No. 13); dated 1st July 1862.

WITH reference to your letter, No. 219 *b*, dated the 28th ultimo, stating that the reductions mentioned in the Resolution of Government, in the Military Department, under date the 7th April 1862, have been anticipated in the Estimates for 1862-63, and that, for every month that they remain unaffected, the military expenditure will be about one and a-half lac in excess of that provided for in the Budget, I am desired to acquaint you that it is the desire of the Right Honourable the Governor General in Council that the practice of assuming savings recommended as savings effected be discontinued.

It is a practice open to the gravest objection, and one which can only lead to embarrassment and confusion of accounts.

I am desired to point out, that the Resolution of the 7th April clearly indicated the reduction in the Cavalry to be prospective, and subject to the approval and sanction of Her Majesty's Government; and further, that the regiment of Infantry would not, under any circumstances, be despatched till the cold season or nearly the close of the current financial year.

(No. 14.)

COPY of the foregoing forwarded to the Secretary to the Government of India, Financial Department, for information.

(No. 26.)

No. 4648.—Financial Department, Fort William, 9th July 1862.

RESOLUTION.

THE Estimates of military charges for 1862–63, submitted with this Report, were accepted generally on the responsibility of the Military Finance Department, and were passed to the amount of 12,20,00,000 rupees, as stated in the Honourable Mr. Laing's Financial Statement of the 16th April last.

A further expenditure of about 19 lacs is dependent upon the reduction determined on by Government on the 10th April last, which, as pointed out in Resolution in the Military Department, No. 13, dated 1st instant, ought not to have been anticipated in the Budget now under consideration, and a large proportion of which will have to be provided for. It is indeed possible that the continued exertions of all officers of the Department, which have been so successful during the past year in contracting military expenditure, may render any addition to the general grant unnecessary, but, under any circumstances, these charges for the present demand direct Budget sanction.

A general detailed distribution of the Budget Grant is given with the Estimates of the Military Finance Department, and involve, it is observed, a considerable reduction of the Estimates submitted by the controllers of military finance in the three Presidencies, but no detailed Departmental Estimates have been submitted, nor is it clear whether they have been prepared in accordance with the revision made by the Military Finance Department.

It is obviously needful, however, as well for the purpose of concurrent audit and proper departmental control, as for that of apprising the heads of Departments of the extent of the responsibilities imposed upon them, that these Departmental Estimates should be supplied at the earliest possible moment to the auditors and all heads of Departments, with such details under each minor grant or head of service as will enable them intelligently and effectually to check the expenditure, and to enforce the reductions made by the Military Finance Department.

Copies of these documents showing the actual cash requirements should be submitted to Government.

The heads of Departments who have to control the expenditure of the grants will adhere strictly to the prescribed Budget rules, and it will be the duty of the military controllers, in conducting the concurrent audit, to see that the several grants are not exceeded, while the spirit of the orders passed by this Government, in Financial Resolution No. 11,332, dated 15th November 1860, will guide the action of the subordinate Governments having jurisdiction in military matters.

A schedule of all sanctioned fixed appointments and establishments in the military and civil branches of the Military Department in the three Presidencies, showing the monthly and annual cost, in substitution of the books or registers formerly submitted by the Military Auditors General, will be prepared under instructions of the Military Finance Department, and submitted without delay for the information of Government.

To the Military Department.
„ Military Finance Department.
„ Auditor General of India.

(No. 849 B.C.)

MEMORANDUM submitted to the Government of *India* by the Accountant General, Military Department, dated 31st August 1864.

APPROPRIATION AUDIT STATEMENT of the MILITARY EXPENDITURE for the Year 1862-63.

Financial Rsolution No. 11,322 of 15th November 1860.
Ditto, ditto, No. 877 of 26th January 1861.
Ditto, ditto, No. 119 of 16th November 1860.

THE duty of conducting the Appropriation Audit was confided to the Audit Board, by Government resolutions quoted in the margin, but as the original arrangements respecting the constitution of that Board have been abrogated, the undersigned, considering that the duty has now devolved upon him, begs to submit herewith the Appropriation Audit Statements of the Military Expenditure of the three Presidencies for the official year 1862-63, although not in so complete or satisfactory a form as he could have wished.

2. These are the first statements of the kind submitted, in the Military Department, since the introduction into India of the system of Budget Estimates, but the duty of carefully preparing them, and thus bringing the actual expenditure under the view of Government is, in the opinion of the undersigned, only second in importance to the preparation of the Estimates themselves.

3. The Appropriation Audit is the test of the general correctness and adaptability of the Estimates. It is also a check on the proceedings of all officers, whether their functions be of controlling, administrative, or executive nature, to whom the dispensing of Government moneys has been entrusted.

4. An attempt was made to institute an Appropriation Audit of the expendi- of 1861-62, but the Estimates of that year were for the most part crude, and the grants vague, that being the initial year of the application to India of the Budget Estimate system. The official year 1862-63 was the first in which the Estimates were prepared on any reliable data, and the first in which the accounts were modelled in conformity with the order of the Estimates. And therefore, late as may be the season, it appears important to lay the results of that year's transactions before Government.

5. The Military Budget Estimates for 1862-63 as submitted by the controllers of the three Presidencies amounted to 12,68,85,885 rupees, exclusive of the value of Europe stores. These Estimates were reduced by the late Military Finance Department to 12,22,79,186 rupees, inclusive of Europe stores to the value of 28,24,106 rupees. During the course of the year, however, supplementary grants were obtained for new services, which raised the total of the

the sanctioned sum for the Military Expenditure of all India for that year to 12,41,35,931 rupees, inclusive of the value of Europe stores.

6. The Appropriation Audit Statements prepared by the Military Accountants of the several Presidencies were received through the controllers without any modification or explanation whatever, as to the causes of variation from the sanctioned Estimates, except in the case of Bombay, but as in that case the comparison was made with the regular and not the Budget Estimate, the explanations were inapplicable.

7. These Statements indicated an aggregate expenditure of 13,10,02,324 rupees, inclusive of the value of Europe stores to the amount of 33,90,519 rupees, actually received during the year.

	Rs.
Bengal	7,21,51,400
Madras	3,37,90,856
Bombay	2,50,60,068
Total	Rs. 13,10,02,324

8. The Statements of "Actuals" for 1862-63 which had been previously prepared and submitted by the Military Accountants, indicated the gross Military Expenditure of the year at 12,80,84,382 rupees, or, deducting retrenchments recovered, at 12,67,39,049 rupees, A.

A

	Rs.
Bengal, inclusive of the charges adjusted by other Presidencies	6,90,85,037
Madras ditto, ditto	3,31,96,578
Bombay, ditto, ditto	2,44,57,434
Total	Rs. 12,67,39,049

9. There can never be a perfect agreement between the "Actuals" and the total of the Appropriation Audit Statement, because from the latter, the advances made in April for the pay of British troops to be adjusted in May ought in principle, to be excluded as falling against the Budget grant of the following year. But as the Appropriation Audit Statements should include advances of the preceding April adjusted in May, the first month of the official year in question, the difference should not be very great, provided both statements be prepared on correct principles, and there be no great alteration in the strength of the European force maintained.

10. On examining the Appropriation Audit Statements above referred to, it was discovered —

First.—That all three Military Accountants had fallen into the error of incorporating with the expenditure the entire adjustments made during the year of the amount that stood in inefficient balance at the commencement of the year, although that amount having been disbursed in the previous year had been charged in that year. By this error both the opening and closing inefficient balances were added as charges of the year, whereas the opening inefficient balance (less advances in April for the pay of British troops) should have been deducted, and the closing inefficient balances (less similar advances) should alone have been added.

Second.—The Military Accountants at Madras and Bombay charged against the Budget Grant of 1862-63 the advances for the pay of British troops made in the last month of that year (April 1863) for the first month of 1863-64, viz., May 1863. But as such advances are pretty much the same one year with another, this error was not of much importance. The magnitude of the first error, however, was great, amounting to 52,32,588 rupees.

	Rs.
Bengal	28,99,688
Madras	15,39,601
Bombay	7,93,299
Total	Rs. 52,32,588

11. The whole of the Appropriation Audit Statements had to be recast in this office, and in the course of this process, the details were carefully analysed, compared with the details of the military charges recorded in the annual statement of "Actuals,"—and tested by the *bonâ fide* cash receipts after deducting various descriptions of payments that do not fall against "Charges military."

12. The examination has been thorough so far as the data at command admitted. But this office felt much inconvenience for want of the services of a head accountant, and the Military Accountant when called upon was unable to afford any detailed or satisfactory explanation of many apparent discrepancies discovered in statements purporting to represent identical charges, consequent on his establishment being at present engaged in the preparation of the Annual Statement of Receipts and Disbursements for 1863-64.

13. The result of the investigation cannot, therefore, be deemed satisfactory, and the impression it has left on the undersigned is, that to arrive at a correct knowledge of the Military Expenditure of any one of the Presidencies, the principles (laid down by the Financial Department) on which the Financial

Statements are now prepared by the Military Accountants, require to be revised and modified in many essential points.

14. After such an expression of opinion, Government will not be surprised to learn that, notwithstanding the revision the Appropriation Audit Statements have undergone in this office, they can even now only be submitted as representing approximations to the actual expenditure of each Presidency, in the official year 1862-63.

15. The principle upon which these statements have been re-framed is, that all the charges audited and passed in the course of the year, whether disbursed in cash within the year, or in adjustment of outstanding inefficient balances of former years, are shown in the first column. Then the amount of the opening inefficient balance * (less the advances in the preceding April for pay of British troops) is deducted, and the closing inefficient balance is added (minus advances in April for pay of British troops). This process ought, if the accounts be correct, to give the cash disbursements † for military charges within the year: for it has to be observed, that any portion of the opening balance which may remain unadjusted at the close of the year is incorporated with the closing balance.

† Minus the advances of pay to British troops in April.

16. On this principle the military expenditure for all India would be as follows, exhibiting an excess over the total Budget grants of 16,64,951 rupees:—

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Expenditure - - - -	6,92,51,712	3,20,28,299	2,45,20,871	12,58,00,882
Budget Grants - - -	6,96,56,072	3,08,24,370	2,36,55,489	12,41,35,931
Difference - - - *Rs.*	—4,04,360	+12,03,929	+8,65,382	+16,64,951

	Rs.
Value of Europe stores actually received within the year - - - - - - - - - -	33,90,519
Ditto estimated for - - - - - - - -	28,24,106
Rs.	5,66,413

17. Of this excess 5,66,413 rupees is due to the value of Europe stores actually received, exceeding the value estimated for by the amount indicated, as shown in the margin; an excess not controllable in India.

18. Exclusive of Europe stores, the excess over the Estimate for local services is only 10,98,538 rupees, or nine-tenths per cent. On inspecting the details, it will be found that the excess has occurred mainly under the heads *Contingencies* (Title I.) and *Material Supplies of the Commissariat Department* (Title II.)

19. As regards the excess under the head *Contingencies*, it probably could not be controlled, the charges being of an authorised character; but as regards the excess in the Commissariat Department, it is probable that if a more rigid observance of the Budget allotment had been enforced by the respective controllers, the excess might at any rate have been reduced in extent.

20. The year in question, however, was, as already stated, the first in which the system of Budget Estimates was practically applied, and the controlling authorities were not quite alive to the true nature of their functions. Care will, however, be taken in future that the Budget Estimate limits, under the several subdivisions, are not exceeded by departments without special explanation, and without the sanction of Government, if there be no funds available from the aggregate grant to meet such excess.

21. The above are the results according to the data presented by the military accountants. The total, 12,58,00,882 rupees, differs from that of the *quasi*

* *Note.*—It would be a preferable plan, as the opening Inefficient Balance has already been charged to the previous year, to adjust it separately without incorporating the adjustments with the charges of the current year. In that case the audited charges of the year plus the Inefficient Balance which originated in the year itself, would be the charges of the year.

quasi "Actuals" of the same year (12,67,39,049 rupees) by 9,38,167 rupees, or in detail for the three Presidencies as below noted :—

	Appropriation Audit.	Actuals of 1862-63.	Difference.
	Rs.	*Rs.*	*Rs.*
Bengal - - - - - -	6,92,51,712	6,90,85,037	— 1,66,675
Madras - - - - - -	3,20,28,299	3,31,96,578	+ 11,68,279
Bombay - - - - - -	2,45,20,871	2,44,57,434	— 63,437
Rs.	12,58,00,882	12,67,39,049	+ 9,38,867

22. As regards the difference in the Bengal Presidency, 75,277 rupees appear due to a discrepancy between the debits under adjusted charges made in the "Actuals" of Madras and Bombay against Bengal, and the credits afforded by Bengal in the Appropriation Audit Statement, as shown in the margin. The residue is probably the difference between the advances for the pay of the British troops made in April 1862 and April 1863, the former being included in the Appropriation Audit Statement and the latter in the "Actuals."

Actuals, 1862-63.

	Rs.
Madras adjusted for Bengal -	1,34,990
Bombay „ „ -	6,14,460
A	7,49,450
Bengal gives credit in Appropriation Audit to Madras -	75,313
Ditto to Bombay - - -	5,98,860
B	6,74,173
Difference between A and B	75,277

23. In Madras, the total of the opening inefficient balance was 15,39,601 rupees, and this is deducted in the Appropriation Audit Statement from the audited and passed charges, but in the "Actuals" only 2,74,188 rupees were deducted as retrenchments recovered, the whole of the residue being treated as charges of the year. This circumstance, with the difference between the debits in the "Actuals" by other Presidencies against Madras on account of adjusted charges, and the credits afforded by Madras (*see* margin), together with the difference between the advances of April 1862 and April 1863 for pay of British troops, fully account for the discrepancy between the total of the "Actuals" and that of the Appropriation Audit.

Actuals for 1862-63.

	Rs.
Bengal adjusted for Madras -	1,53,792
Bombay „ „ -	2,39,857
A	3,93,649
Appropriation Audit Madras gives credit to Bengal - -	1,48,083
Ditto to Bombay - - -	1,85,904
B	3,33,987
Difference between A and B	59,662

24. In Bombay, 14,285 rupees are due to the difference between the debits and credits for adjusted charges, as shown in the margin. The residue, 49,152 rupees, is partly due to the difference between the advances for the pay of British troops in April 1862 and April 1863, and partly to some other cause which cannot be traced in this office.

Actuals of 1862-63.

	Rs.
Bengal adjusted for Bombay -	3,53,655
Madras „ „ -	45,401
A	3,99,056
Appropriation Audit, Bombay gives credit to Bengal - -	3,48,316
Madras - - - - -	36,455
B	3,84,771
Difference between A and B	14,285

25. It may be well to state, as throwing light on the foregoing explanations, that the "Actuals" of the three Presidencies are prepared on different plans. In Bengal the opening inefficient balance is deducted and the closing inefficient balance added. In Madras the opening inefficient balance is incorporated with the charges, less the portion recovered, which is brought to credit as a receipt, and the closing inefficient balance is likewise added. In Bombay the difference between the opening and closing inefficient balance is carried to the head "Debt," but the portion of the opening inefficient balance adjusted during the year is incorporated with the charges of the year in which adjusted, less retrenchments recovered.

26. The total of the Appropriation Audit Statements of the three Presidencies, viz., 12,58,00,882 rupees, represents the whole of the charges of the year after making deductions on account of adjustments which were actually charged in the previous year, as far as that could be done from the data available. But the undersigned is persuaded that it does not represent the real cash expenditure of the year, plus the value of Europe stores received.

27. The ground on which he has come to this conclusion is, that on testing the above given expenditure, with the actual cash receipts after deducting from

from the latter payments not debitable to "Charges Military," the balance of cash available proves inadequate to meet those charges to their full extent.

28. The following tabular statement will, aided by the Appendices to this Memo. from A to L, fully demonstrate this :—

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Bona fide cash receipts and value of Europe stores, as per Appendices A to L.	8,01,15,872	3,76,18,051	4,24,37,890	16,01,71,813
Deduct:				
Payments other than military charges.	1,16,82,362	63,14,630	1,81,15,390	3,61,12,382
Cash available to meet military expenditure.	6,84,33,510	3,13,03,421	2,43,22,500	12,40,59,431
Expenditure recorded as per Appropriation Audit.	6,92,51,712	3,20,28,299	2,45,20,871	12,58,00,882
Difference plus cash available *Rs.*	8,18,202	7,24,878	1,98,371	17,41,451

Thus there are three differing amounts by which the Military Expenditure of 1862-63 is represented, viz.:

	Rs.
As per "Actuals" - - - - - -	12,67,39,049
„ Revised Appropriation Audit Statements -	12,58,00,882
„ Cash Receipts - - - - - -	12,40,59,431

29. It is satisfactory to observe that in every instance the amount is below that calculated during 1863-64 and entered in the Financial Statement prepared by Sir Charles Trevelyan, K. C. B., for the year 1864-65, as the actual expenditure of the Army in 1862-63, viz., 12,76,43,250 rupees.

30. Also, that the amount by the "Actuals" exceeds the Budget Grants by only 26,03,118 rupees, whilst by the Revised Appropriation Audit the excess over the Budget Grants is only 16,64,951 rupees; in both cases the excess includes that of Europe stores to the amount of 5,66,413 rupees, and excluding that item, the per-centage of excess over the Estimate is by the Actuals $1\frac{3}{8}$ rupee, and by the Revised Appropriation Audit only $\frac{9}{10}$. Taking either of these two amounts as the maximum expenditure of the year, these results would appear far from unsatisfactory when contrasted with those in England (where the Budget system, a comparative novelty in India, has been long established) as exhibited in the Appropriation Audit of the expenditure of the British Army for the same year, 1862-63, which was laid before Parliament.

31. For the more equitable comparison, the undersigned submits a statement (Appendix M) representing the grants and actual expenditure for the year 1862-63 for the effective and non-effective services of the British army. The statement is extracted from one published by the War Office authorities, excluding Militia, Fortifications, Civil Buildings and Barracks, these not being included in the Indian Military Estimate. The difference between the expenditure and the grants will be seen to be 73,72,330 rupees, or $5\frac{1}{8}$ per cent. on an Estimate of 14,30,97,960 rupees.

32. It is true that the difference as respects the English expenditure is in favour of the Estimate, while here, according to the foregoing calculations, it is against the Estimate. But by the test of the cash receipts, the real expenditure within the year appears not to have been above 12,40,59,431 rupees, inclusive of the value of Europe stores, or 76,500 rupees below the Estimate; but if the excess in Europe stores be excluded, as explained above, then the actual cash disbursement would appear to be 6,42,913 rupees below the Budget Grant for all India.

33. If the Financial Department have any means of verifying the purely cash transactions of the year, the last mentioned amount will admit of a ready test. But irrespective of this, and under any circumstances, the discrepancies which have

have been brought under notice in this Memorandum are so important, as bearing upon the actual military expenditure in India, that the undersigned purposes to institute a thorough investigation into the details of the accounts of 1862-63, in order not only that the real expenditure of that year may be ascertained, but that a more correct system may be introduced for the preparation of the Financial Statements of future years, from which all mere paper entries should be rigidly excluded.

34. Instructions have already been issued to insure this important object to a certain extent. The undersigned, however, would wish it to be borne in mind, that the Military Accountant's Office was only organised in 1861, and that the system on which the "Actuals" have been prepared is one of long standing, having been established when the Military Accountant's Offices were component parts of the Offices of the Accountants General.

Arthur Broome, Colonel,
31 August 1864. Accountant General, Military Department.

Appendix (A).

BENGAL RECEIPTS for 1862-63.

	Rs.	*Rs.*
Income tax		5,45,296
Miscellaneous civil receipts		8,231
Miscellaneous military receipts—		
Pay Department	2,99,548	
Commissariat Department	24,92,562	
Stud Department	2,23,305	
Clothing Department	65,210	
Ordnance Department	1,06,571	
Barrack Department	7,004	
Medical Department	1,295	
Proceeds of sales of stores to Civil Department	2,68,580	
		34,64,075
Profit and loss		176
Service funds		33,236
Regimental Savings Bank		8,95,478
Deposits		14,36,705
Departmental remittances		7,59,376
Prize funds		18,264
Local remittances from Civil Treasuries		1,14,90,443
Ditto Civil Departments		735
Remittances from other Governments—		
Bengal		45,93,863
North West Provinces		2,07,16,494
Punjab		2,17,95,451
Madras		2,07,722
Bombay		20,06,814
Hyderabad		24,03,305
Central Provinces		16,59,850
Oude Territory		47,94,752
British Burmah		4,631
Her Majesty's Government, London		9,550
Colonial Government of Ceylon		1,92,652
Account Current, London		7,06,973
General Government of India		3,415
Cash Balance, 1st May 1862		74,826
TOTAL Cash Receipts		7,78,22,313
Deduct Payments not Military Charges		1,16,82,362
		6,61,39,951
Add value of Europe Stores		16,19,385
		6,77,59,336
Add Charges adjusted by other Governments		6,74,174
TOTAL Charges, as per Cash Receipts		6,84,33,510
TOTAL Charges, as per Appropriation Audit		6,92,51,712
Difference *Rs.*		8,18,202

Appendix (B).

Bengal.

Items excluded from the Bengal Receipts of 1862–63.

Heads of Account.	Amount.	Nature of Receipt.
	Rs.	
Miscellaneous Military Receipts—		
Pay Department	19,546	Former charges written back.
Commissariat Department	44,346	Former charges written back, and value of Ordnance Stores received from magazines.
Stud Department	6,898	Former charges written back.
Clothing Department	1,490	Ditto.
Civil Departments of the Local Government	670	Ditto.
Prize Funds	3,20,485	Ditto.
Adjusted Receipts—		
Madras	4,200	Ditto.
Bombay	14	
Remittances from other Governments—		
Madras	166	Ditto.
Bombay	1,49,035	Ditto.
Her Majesty's Government, Australia	198	
Account Current, London	3,30,408	Savings bank remittances.
Total *Rs.*	8,77,456	

Appendix (C).

Bengal Payments for other than Military Charges in 1862–63.

	Rs.
Income tax refunded	6,253
Miscellaneous civil payments	2,86,798
Regimental savings bank	9,00,311
Deposits	15,86,087
Prize funds	14,55,973
Remittances to civil treasuries, Government of India	8,23,527
,, civil departments	2,45,586
Adjusted Charges of other Governments:	
Madras	1,47,748
Bombay	3,53,328
Remittances to other Governments:	
Bengal	4,44,422
North West Provinces	22,52,236
Punjab	18,24,083
Madras	8,863
Bombay	77,497
Hyderabad	67,322
Central Provinces	2,74,186
Oude	4,68,172
British Burmah	28
Her Majesty's Government, London	3,49,957
Colonial Government of China	6,351
,, ,, Ceylon	1,610
Account Current, London	67,286
General Government of India	23,415
Cash Balance on 1st May 1863	11,323
Total *Rs.*	1,16,82,362

Appendix (D.)

BENGAL.

ITEMS Excluded from the Bengal Disbursements of 1862-63.

Heads of Account.	Amount.	Nature of Charges.
Non-Military Charges:	*Rs.*	
Prize funds	1,763	Former credits written back.
Adjusted Charges on account of other Governments:		
Madras	6,044	Stock transactions.
Bombay	328	Ditto - ditto.
Remittances to other Governments:		
North-West Provinces	3,946	Former credits written back.
Punjab	108	Ditto - ditto.
Madras	3,075	Ditto - ditto.
Bombay	38,578	Ditto - ditto.
Her Majesty's Colonial Government, China	327	Ditto - ditto.
Account current, London	5,508	Recoveries made in England on account of retrenchments.
TOTAL *Rs.*	59,677	

Appendix (E.)

MADRAS RECEIPTS for 1862-63.

		Rs.
Bazar collections		2,23,505
Income tax		2,34,449
Miscellaneous civil receipts		14,159
Miscellaneous military receipts		19,79,163
Service funds		5,75,473
Regimental funds		60,111
Deposits		6,19,181
Departmental remittances		15,90,390
Prize funds		51
Remittances from civil treasuries		2,03,24,479
Miscellaneous		10,000
Adjusted receipts:		
Bengal		17,047
Bombay		296
Remittances from other Governments:		
Bengal		1,67,486
North-West Provinces		15,414
Punjab		611
Government of India		6,69,194
Bombay		2,18,459
Hyderabad		43,35,913
Central Provinces		27,27,729
Oudh		963
British Burmah		22,95,356
Her Majesty's Colonial Governments:		
Ceylon		170
China		496
Labuan		2,209
Account current, London		3,06,569
General Government of India		900
Cash balance on 1st May 1862		36,497
TOTAL Cash Receipts	*Rs.*	3,64,26,270
Deduct Payments not Military Charges		63,14,630
	Rs.	3,01,11,640
Add value of Europe Stores		8,57,794
	Rs.	3,09,69,434
Add Charges adjusted by other Governments		3,33,987
TOTAL Charges, as per Cash Receipts		3,13,03,421
TOTAL Charges, as per Appropriation Audit		3,20,28,299
Difference	*Rs.*	7,24,878

Appendix (F.)

Madras.

Items Excluded from Madras Receipts of 1862-63.

Heads of Account.	Amount.	Nature of Receipts.
	Rs.	
Miscellaneous military receipts - - -	3,36,948	Retrenchments and stock transactions.
Advances - - - - - - - -	91,98,727	Adjustments.
Remittances from civil treasuries - - -	45,113	Stock transactions.
Adjusted Receipts on account of other Governments:		
Bengal - - - - - - - -	9,610	Ditto - ditto.
Remittances from other Governments:		
Government of India - - - -	23,396	Ditto - ditto.
Bombay - - - - - - -	20,309	Ditto - ditto.
Her Majesty's Imperial Government:		
Hong Kong - - - - - - -	23,640	Ditto - ditto.
Total - - - *Rs.*	96,54,743	

Appendix (G.)

Madras Payments for other than Military Charges in 1862-63.

	Rs.
Income tax refunded - - - - - - - - - - -	2,381
Miscellaneous civil payments - - - - - - - - - -	15,412
Service funds - - - - - - - - - - -	30,857
Regimental funds - - - - - - - - - - -	61,549
Deposits - - - - - - - - - - - -	4,99,530
Bills repayable - - - - - - - - - - -	21,036
Departmental remittances - - - - - - - - -	16,03,585
Prize funds - - - - - - - - - - -	25,491
Remittances to civil treasuries - - - - - - - - -	21,67,599
Ajusted charges, Bengal - - - - - - - - -	1,34,990
Ditto - - - Bombay - - - - - - - - -	45,402
Remittances to other Governments:	
Bengal - - - - - - - - - - -	813
North-West Provinces - - - - - - - - - -	1,105
Punjab - - - - - - - - - - - -	300
Government of India - - - - - - - - - -	53,960
Bombay - - - - - - - - - - -	17,684
Hyderabad - - - - - - - - - - -	5,02,068
Central Provinces - - - - - - - - - - -	3,91,627
Oudh - - - - - - - - - - - -	956
British Burmah - - - - - - - - - - -	3,18,849
Her Majesty's Imperial Government - - - - - - - -	85,389
Ditto - - Colonial Governments:	
Ceylon - - - - - - - - - - - -	4,467
China - - - - - - - - - - - -	40,670
China Expedition of 1859-60 - - - - - - - - -	23,788
Labuan - - - - - - - - - - - -	41,373
Expedition to Persia - - - - - - - - - -	277
Account current, London - - - - - - - - - -	1,94,438
Cash balance on 1st May 1863 - - - - - - - - -	29,034
Total - - - *Rs.*	63,14,630

Appendix (H.)

MADRAS.

ITEMS Excluded from the Madras Disbursements of 1862–63.

Heads of Account.	Amount.	Nature of Charges.
Non-Military Charges:	*Rs.*	
Advances	73,89,357	Adjustments.
Remittances to other Governments:		
Government of India	60,492	Store transactions.
Her Majesty's Imperial Government	1,995	Ditto.
Ditto - - Colonial Governments:		
China Expedition of 1859–60	1,006	Ditto.
Labuan	195	Ditto.
Account Current, London	29,652	Advances recovered in England.
TOTAL - - - *Rs.*	74,82,697	

Appendix (I.)

BOMBAY RECEIPTS for 1862–63.

	Rs.
Income tax	1,79,719
Civil receipts	7,218
Miscellaneous military receipts	20,59,507
Profit and loss	419
Service funds	1,30,772
Regimental Savings Bank	5,19,475
Prize funds	2,945
Deposits	86,381
Departmental remittances	80,93,456
Remittances from Civil Treasuries	2,69,97,287
Ditto - - Civil Departments	11,101
Adjusted receipts of other Governments:	
Governments of India	34,629
Madras	8,615
Remittances from other Governments:	
Government of India	1,25,456
Madras	46,401
Bengal	125
North-West Provinces	19,28,948
Punjab	68,228
Her Majesty's Imperial Government	9,088
,, Colonial Government, China	1,181
,, ,, ,, Mauritius	100
Expedition to China	5,935
Acconnt current, London	1,73,203
General Government of India	7,321
Cash balance on 1st May 1862	4,11,872
TOTAL Cash Receipts - - - - *Rs.*	4,09,09,382
Deduct Payments not Military Charges - - - -	1,81,15,390
Rs.	2,27,93,992
Add value of Europe Stores - - - - - -	9,79,341
Rs.	2,37,73,333
Add Charges adjusted by other Governments - - -	3,84,771
	2,41,58,104
Add Aden Charges, which are debited as a Remittance to Bengal, but not incorporated with the Charges of Bengal - -	1,64,396
TOTAL Charges, as per Cash Receipts - - -	2,43,22,500
TOTAL Charges, as per Appropriation Audit - -	2,45,20,871
Difference - - - *Rs.*	1,98,371

Appendix (J.)

Bombay.

Items Excluded from the Bombay Receipts of 1862-63.

Heads of Account.	Amount.	Nature of Receipts.
	Rs.	
Miscellaneous civil receipts	794	Mere book adjustment.
„ military receipts	3,57,902	Reserve stock brought to account.
Retrenchments	5,46,935	—
Profit and loss	21	Mere book adjustment.
Remittances from other Governments:		
Government of India	5,16,412	Adjustments on account of the value of reserve stock and erroneous debits written back.
Madras	4,649	Ditto - - ditto.
Bengal	1,907	Stock transactions.
Her Majesty's Imperial Government	183	Ditto - - ditto.
Her Majesty's Colonial Governments:		
Ceylon	6	
China	1,91,794	Book adjustment.
Expedition to China	39,167	Stock transactions and book adjustments.
Account current, London	71,603	Over debits written back and savings bank balances.
Total *Rs.*	17,31,373	

Appendix (K.)

Bombay Payments for other than Military Charges in 1862-63.

	Rs.
Income tax refunded	12,188
Miscellaneous civil payments	1,06,309
Regimental Savings Bank	4,92,536
Deposits	70,373
Prize funds	46,181
Departmental remittances	69,94,236
Local remittances to Civil Treasuries	43,23,835
„ „ to Civil Departments	22,56,072
Adjusted charges of other Governments:	
Government of India	6,14,460
Madras	2,39,857
Remittances to other Governments:	
Government of India	17,11,594
Madras	25,270
North-West Provinces	1,41,603
Punjab	11,591
Hyderabad	7
Her Majesty's Imperial Government	3,93,503
Colonial Government, Ceylon	18
„ „ China	20,466
Expedition to China	1,36,989
Ditto - to New Zealand	256
Account current, London	2,029
General Government of India	747
Cash balance on 1st May 1863	5,15,270
Total *Rs.*	1,81,15,390

Appendix (L.)

Bombay.

ITEMS Excluded from the Bombay Disbursements of 1862-63.

Heads of Account.	Amount.	Nature of Charges.
Non-Military Charges:	*Rs.*	
Remittances to other Governments:		
Government of India	5,30,200	Erroneous credits written back, and stock transactions.
Madras	2,692	Ditto - - ditto.
North-West Provinces	5,590	Erroneous credits written back.
Her Majesty's Imperial Government	36,530	Ditto, and stock transactions.
Her Majesty's Colonial Governments:		
China	1,894	Ditto - - ditto.
Mauritius	53	Ditto - - ditto.
Cape of Good Hope	4	Ditto - - ditto.
New Zealand	128	Stock transactions.
Expedition to China	12,087	Erroneous credits written back.
Account Current, London	480	Book adjustment.
TOTAL *Rs.*	5,89,658	

Appendix (M.)

STATEMENT showing the Difference between Votes and Expenditure of 1862-63, as published by the War Office Authorities.

Number of Vote.	TITLE OF VOTE.	Expenditure, 1862-63.	Grants, 1862-63.	Savings.	Deficiencies.
	WAGES, SUPPLY, SERVICES, AND WORKS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
8	Wages of artificers, labourers, &c.	730,027 3 10	766,091 - -	36,063 16 2	—
9	Clothing and necessaries	651,024 18 2	597,264 - -	- - -	53,760 18 2
10	Provisions, forage, fuel, and light, barrack furniture, bedding, &c.	1,529,324 5 8	1,634,317 - -	104,992 14 4	—
11	Warlike stores for land and sea service	1,373,226 17 6	2,060,276 - -	687,049 2 6	—
	ALL OTHER ARMY SERVICES.				
	Effective:				
2	Land Forces—Pay and allowances	5,443,401 19 5	5,355,596 - -	- - -	87,805 19 5
3	Ditto - - Miscellaneous charges	697,674 5 11	706,892 - -	9,217 14 1	—
5	Volunteer corps	196,374 14 3	218,167 - -	21,792 5 9	—
6	Departments of the Secretary of State for War and the General Commanding-in-Chief.	199,165 3 6	209,901 - -	10,735 16 6	—
7	Manufacturing Establishments, Storekeeper's, Barrack-master's, &c.	384,482 2 9	334,151 - -	- - -	50,331 2 9
15	Educational and scientific branches	280,642 19 2	296,283 - -	15,640 - 10	—
	Non-effective:				
16	Rewards for military service	25,490 17 1	24,360 - -	- - -	1,130 17 1
17	Pay of general officers	75,971 1 2	77,600 - -	1,628 18 10	—
18	Pay of reduced and retired officers	455,101 19 -	479,722 - -	24,620 1 -	—
19	Widows' pensions and compassionate allowances	164,842 12 9	179,876 - -	15,033 7 3	—
20	Pensions and allowances for wounds	33,039 - 8	35,633 - -	2,593 19 4	—
21	In-pensions	34,204 3 -	33,923 - -	- - -	281 3 -
22	Out-pensions	1,161,766 7 5	1,156,380 - -	- - -	5,386 7 5
23	Superannuation allowances	136,802 2 3	143,364 - -	6,561 17 9	—
	TOTAL £.	13,572,562 13 6	14,309,796 - -	935,929 14 4	198,696 7 10
	NET SAVINGS £.			737,233 6 6	

N.B.—Estimate in excess of expenditure, 5 $\frac{1}{6}$th per cent.

ABSTRACT of the Budget Grants for the Military Expenditure for all India for the Year 1862-63.

	Bengal.	Madras.	Bombay.	India.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Budget Estimate - -	6,85,65,104	3,02,77,916	2,34,36,166	12,22,79,186
Supplemental Estimate -	10,88,116	5,17,573	2,31,759	18,37,448
Special Extra Grants during the year.	1,09,375	30,347	- -	1,39,722
	6,97,62,595	3,08,25,836	2,36,67,925	12,42,56,356
Deduct—				
Amount relinquished - -	1,06,523	1,466	12,436	1,20,425
TOTAL Budget Assignment *Rs.*	6,96,56,072	3,08,24,370	2,36,55,489	12,41,35,931

ABSTRACT of the Military Expenditure of all India for the Year 1862-63.

	Bengal.	Madras.	Bombay.	India.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Amount of Expenditure -	6,92,51,712	3,20,28,299	2,45,20,871	12,58,00,882
Difference, plus or minus the Estimate.	—4,04,360	+12,03,929	+8,65,382	+16,64,951

	Rs.
Note.—Net difference in excess of Estimate - - - - -	16,64,951
Deduct—	
Europe Stores sent out in excess of Estimate - - -	5,66,413
Excess over the Estimate of Cash Expenditure in India - *Rs.*	10,98,538
Per-centage on Estimate - - - -	$\frac{9}{10}$ths.

Military Department, Account Branch,
31 August 1864.

Arthur Broome, Colonel,
Accountant General, Military Department.

ABSTRACT of the Budget Grants for the Military Expenditure of the Bengal Presidency, for the Year 1862-63.

Financial Resolutions. No.	Financial Resolutions. Date.		*Rs.*	*Rs.*
4648	9 July 1862 -	Amount of Budget Estimate for 1862-63.	- -	6,85,65,104
		Add—		
		Amount of Supplemental Estimate on account of the following Services, viz.:		
		TITLE I.		
		European Artillery - - -	2,80,112	
		Ditto - Cavalry - - -	4,33,460	
		Native - ditto - - -	2,24,000	
		TITLE II.		
968*a*	25 Nov. 1862 -	Commissariat Department:		
		Victualling Europeans - -	97,265	
		Bedding - - - - -	6,000	
		Barrack Supplies - - -	20,000	
		European Hospital Supplies -	14,313	
		Clothing Department - - -	12,966	
				10,88,116
		Special Extra Grants during the Year:		
		TITLE I.		
221*a*	30 Jan. 1863 -	Topographical Survey - Rs. 800		
947*a*	25 Nov. 1862 -	Topographical Survey - Rs. 762	1,562	
239*g*	22 Aug. „ -	Trigonometrical ditto - - -	2,420	
1207*a*	31 Dec. „ -	Pegu - - - ditto - - -	3,600	
1043	20 Mar. 1863 -	General Contingencies Rs. 82,543		
1134	24 Mar. „ -	General Contingencies Rs. 12,000	94,543	
		TITLE II.		
939*a*	25 Nov. 1862 -	Commissariat purchase of Live Stock	7,250	
1179*a*	29 Dec. „ -			1,09,375
				6,97,62,595
		Deduct—		
		Amount relinquished, viz.:		
		TITLE I.		
		Native Artillery - - - -	97,047	
968*a*	25 Nov. 1862 -	Ditto Cavalry - - - -	1,164	
		Artillery Staff (Head Quarters) -	8,312	
				1,06,523
		TOTAL Budget Assignment - - - *Rs.*		6,96,56,072

Military Department, Account Branch,
31 August 1864.

Arthur Broome, Colonel,
Accountant General, Military Department.

ABSTRACT STATEMENT of the Sums Expended, compared with the Sums Granted, under each of the Sub-divisions of the Budget Estimate of the Bengal Presidency, for the Year 1862-63.

HEAD OF SERVICE.	Amount Charged in 1862-63.	Deduct Opening Inefficient Balance.	Charges less Inefficient Balance.	Add Closing Inefficient Balance.	Total Cash Disburse-ments.	Amount of Budget Grants.	Difference.	
							Plus.	Minus.
TITLE I.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Regimental Pay and Allowances -	3,70,68,049	20,20,680	3,50,47,369	15,90,217	3,66,37,586	3,75,98,136	- -	9,60,550
General Army Staff - - -	12,74,273	2,007	12,72,266	8,456	12,80,722	13,20,377	- -	39,655
Staff of Irregular Forces - -	2,12,485	- -	2,12,485	- -	2,12,485	2,33,279	- -	20,794
Garrison and Cantonment Staff -	9,29,352	9,887	9,19,465	332	9,19,797	11,00,557	- -	1,80,760
Office Establishment of General Army Staff.	2,35,533	181	2,35,352	1,386	2,36,738	2,11,794	24,944	—
Military Finance Department - -	4,10,066	3	4,10,063	- -	4,10,063	3,80,668	29,395	—
Office Establishment of ditto - -	5,30,074	830	5,29,244	- -	5,29,244	4,80,049	49,195	—
Barrack Department - - -	7,07,222	96	7,07,126	761	7,07,887	13,54,636	- -	6,46,749
Medical - ditto - - - -	32,46,884	5,095	32,41,789	4,025	32,45,814	33,39,418	- -	93,604
Office Establishment of ditto - -	78,155	170	77,985	92	78,077	1,61,368	- -	83,291
Pensions to Officers, Warrant and Non-Commissioned Officers, and Rank and File - - - -	19,54,412	2,39,473	17,14,939	2,431	17,17,370	20,20,442	- -	3,03,072
Commissariat Department - -	20,58,759	3,447	20,55,312	64,704	21,20,016	21,60,216	- -	40,200
Ordnance - - ditto - - -	10,94,240	536	10,93,704	39,952	11,33,656	10,43,236	90,420	—
Stud - - - - ditto - - -	2,58,848	5,226	2,53,622	15,264	2,68,886	2,78,702	- -	9,816
Clothing - - ditto - - -	1,11,690	- -	1,11,690	7,716	1,19,406	95,444	23,962	—
Surveyor General's ditto - -	6,59,282	- -	6,59,282	2,558	6,61,840	9,03,303	- -	2,41,463
Benevolent Allowances - - -	5,53,270	1,036	5,52,234	- -	5,52,234	4,46,543	1,05,691	—
Allowances to Clergy - - -	1,37,278	- -	1,37,278	257	1,37,535	1,44,288	- -	6,753
Contingencies - - - -	18,41,992	5,703	18,36,289	65,658	19,01,947	12,80,521	6,21,426	—
TOTAL of Title I. - - - *Rs.*	5,33,61,864	22,94,370	5,10,67,494	18,03,809	5,28,71,303	5,45,52,977	9,45,033	26,26,707
TITLE II.								
Barrack Department - - -	5,94,504	- -	5,94,504	14,284	6,08,788	3,38,214	2,70,574	—
Medical - ditto - - -	10,19,785	- -	10,19,785	11,102	10,30,887	10,38,390	- -	7,503
Commissariat ditto - - -	1,11,59,133	2,40,220	1,09,18,913	3,29,775	1,12,48,688	1,03,71,083	8,77,605	—
Ordnance - ditto - - -	12,95,360	43,602	12,51,758	34,992	12,86,750	7,66,799	5,19,951	—
Stud - - ditto - - -	10,30,324	3,21,496	7,08,828	84,237	7,93,065	10,50,643	- -	2,57,578
Clothing - ditto - - -	13,49,891	- -	13,49,891	62,332	14,12,223	15,37,966	- -	1,25,743
Surveyor General's ditto - - -	8	- -	8	- -	8	- -	8	—
TOTAL of Title II. - - - *Rs.*	1,64,49,005	6,05,318	1,58,43,687	5,36,722	1,63,80,409	1,51,03,095	16,68,138	3,90,824
GRAND TOTALS of Titles I. & II. *Rs.*	6,98,10,869	28,99,688	6,69,11,181	23,40,531	6,92,51,712	6,96,56,072	26,13,171	30,17,531

Explanatory Statement of the Sums Expended "More or Less," under each of the Sub-divisions of the Budget Estimate of the Bengal Presidency for 1862-63.

HEADS OF SERVICES.	Expenditure, 1862-63.	Estimate, 1862-63.	Expenditure. More than Estimate.	Expenditure. Less than Estimate.	CAUSES OF VARIATION.
	Rs.	*Rs.*	*Rs.*	*Rs.*	
European Artillery - - - - -	40,67,670	45,52,507	- -	4,84,837	In the early part of this year orders were received for the re-organization of the European Artillery in India, and a supplemental grant of 2,80,112 rupees was sanctioned in order to provide for this arm of the service on the new scale of strength, both of officers and men. The drafts did not arrive as early as was expected, and the pay of officers serving with the Native Artillery has been compiled and classed under that head, although estimated for with the European Artillery.
Native „ - - - - - -	3,83,344	3,039,19	79,425	- -	The original Budget grant was 4,00,966 rupees, but on the re-organization of the European Artillery, 97,047 rupees were relinquished, that being the estimated financial effect of the reduction of the Hyderabad and Punjab Native Artillery; the reduction, however, does not appear, as the salaries of European officers, which were estimated for with the European artillery, have been compiled with the branch of the artillery with which they were serving, hence the apparent increase.
European Cavalry - - - - -	24,96,820	28,59,507	- -	3,62,687	The actual disbursements are a close approximation to the original Estimate, but as Government did not consider the proposed reduction of 14 troops of men, with seven troops of officers, final, until the sanction of the Secretary of State for India was obtained, a supplemental grant for 4,33,460 rupees were sought and obtained, but as no drafts arrived during the year to fill up casualties, the major portion of the supplemental grant became a saving.
Native „ - - - - - -	79,64,502	74,84,724	4,79,778	- -	The Gwalior Camel Corps (included under Native cavalry) although ordered to be disbanded in November 1861, was not actually broken up until August 1862; this involved an extra expenditure of 1,12,000 rupees. Merit pay was increased during the year, and a great many unemployed and unposted officers were ordered during the year to do duty with Native Cavalry Corps. The increase on account of this arrangement is met by a decrease under the heads "unemployed" and "unposted" officers.
European Infantry - - - - - -	1,08,77,230	1,10,55,198	- -	1,77,968	The decrease is attributable to casualties during the year and to fluctuation in the number and rank of officers present in India. Also to several officers of British Infantry being on the Staff, their pay appearing under that head.
Native „ - - - - - -	80,91,030	79,45,478	1,45,552	- -	New rates of pay were granted to the 1st and 2d Regiments of Assam Infantry, involving extra expenditure to the extent of 20,000 rupees, the residue of the increase is the effect of recruiting during the year, the effective having, at the beginning of the year, been much below the established strength, and the Estimate framed on the average strength.
Engineers - - - - - - - -	1,72,088	2,07,316	- -	35,228	Decrease caused by the employment in the Department of Public Works and other Departments of officers who at the commencement of the year were unemployed.
Sappers and Miners - - - - -	2,35,587	2,24,122	11,465	- -	Ordinary fluctuations.
European Invalids - - - - -	2,50,572	2,36,263	14,309	- -	Accessions and ordinary fluctuations.
Officers Staff Corps (unemployed) - -	1,62,443	18,81,829	- -	7,22,009	There was no correct data on which to calculate the financial effect of the retiring bonus offered to Indian officers. This cause, and the orders directing unemployed officers to do duty with cavalry and other corps have resulted in the large saving under this head.
„ of Mutinied Corps - - -	9,97,377				
„ Unposted - - - - -	4,40,525	6,84,932	- -	2,44,407	These filled the place in corps of the relieved officers, and many were temporarily posted to regiments to do duty. Hence the apparent decrease.
„ Unattached - - - - -	97,349	53,376	43,973	- -	Increase caused by additions and returns of officers from Europe.
„ Veteran Establishment - - -	18,537	15,528	3,009	- -	
„ Local - - - - - -	5,400	7,418	- -	2,018	Ordinary fluctuations.
„ Retired - - - - - -	1,67,350	52,110	1,15,240	- -	The effect of the bonus given to officers to retire.
„ Warrant and Non-commissioned Employed in P.W.D.	2,09,762	33,909	1,75,853	- -	There was no correct list of these officers in the beginning of 1862, and not being on the military staff or attached to regiments they were in many instances classed with unemployed officers.

EXPLANATORY STATEMENT of the Sums Expended "More or Less," under each of the Sub-divisions of the Budget Estimate, &c.—*continued.*

HEADS OF SERVICES.	Expenditure, 1862–63.	Estimate, 1862–63.	EXPENDITURE. More than Estimate.	EXPENDITURE. Less than Estimate.	CAUSES OF VARIATION.
	Rs.	*Rs.*	*Rs.*	*Rs.*	
General Army Staff	12,80,722	13,20,377	-	39,655	Ordinary fluctuations in rank of officers.
Staff of Irregular Forces	2,12,485	2,33,279	-	20,794	There were several reductions in the irregular forces during the year.
Garrison and Cantonment Staff	9,19,797	11,00,557	-	1,80,760	Several bazars and depôts were abolished during 1862–63, and there were many changes in the rank of the officers holding these various appointments consequent on the retirement of other officers; most of the new incumbents having joined the Staff Corps were restricted to half-batta pay, in addition to the pay of their appointments, whereas the former incumbents drew full-batta pay.
Office Establishment of General Army Staff	2,36,738	2,11,794	24,944	-	A sum of 8,000 rupees was granted during the year to the Adjutant General's establishment to bring up arrears, and also a personal allowance of 1,200 rupees per annum to the registrar. Further, an increase of 9,066 rupees was granted to the Quarter Master General's establishment; *vide* Financial Resolution, No. 5159, of 31st July 1862.
Military Finance Department	4,10,063	3,80,668	29,395	-	The increase was caused by the pay of six doing duty officers, and that of the Compiler Pay Code, which were appointments made during the year, and therefore not provided for in the Estimate; also the expense attending the promotion of incumbents in the staff corps.
Office Establishment of Finance Department	5,29,244	4,80,049	49,195	-	During the year the Office Establishments of the Controller, Pay Examiner, and Presidency and Divisional Pay Masters were re-organized and augmented.
Barrack Department	7,07,887	13,54,636	-	6,46,749	The whole of this large sum is not a *bonâ fide* saving, for, under the same head, in Title II., there is an increase over the Estimated Assignment of 2,70,574 rupees. The net saving, therefore, is 3,76,175 rupees. At the time of submitting the Estimate of 1862–63, the Chief of the Military Finance Department remarked that it was excessive, but that the Quarter Master General had given no details, whereby to check the amount. He further observed, "the Commissary General seems to disclaim all responsibility for this high estimate, stating that it has been entirely framed by the Quarter Master General of the army." The excess was for the most part in the sums estimated for punkah-pulling and tatty-watering.
Medical Department	32,45,814	33,39,418	-	93,604	Ordinary fluctuations in the number of officers present in India, and owing to casualties not being filled up.
Office Establishment Department	78,077	1,61,368	-	83,291	Under a misapprehension, at the time of preparing the Estimate, the compounding and store establishments of medical depôts were classed under this head. But as such medical establishments, together with the ministerial and menial establishments of hospitals, depôts, &c., are paid by the Commissariat Department, the expenditure for them has been transferred to that head.
Pensions to Officers, Warrant and Non-commissioned Officers, and Rank and File.	17,17,370	20,20,442	-	3,03,072	The Estimate prepared by the Controller was excessive, but the pension accounts were so much in arrears in 1861–62, that there was actually no reliable data with which to test the Estimate. The accounts are now in a much more forward state.
Commissariat Department	21,20,016	21,60,216	-	40,200	Ordinary changes in rank of officers, and fluctuations in the extensive subordinate establishments of the Department.
Ordnance Department	11,33,656	10,43,236	90,420	-	Contingent charges estimated for under Title II. have been included here; *vide* remarks on the same head under Title II.
Stud Department	2,68,886	2,78,702	-	9,816	Ordinary fluctuations.
Clothing Department	1,19,406	95,444	23,962	-	The increase is owing to promotion of incumbents in the Staff Corps, and also to additional manufacturing and office establishments sanctioned, some temporarily and some permanently, during the year.

Surveyor General's Department - -	*6,61,840*	*9,03,303*	- -	2,41,463
Benevolent Allowances - - - -	5,52,234	4,46,543	1,05,691	- -
Allowances to Clergy - - - -	1,37,535	1,44,288	- -	6,753
Contingencies - - - - - -	19,01,947	12,80,521	6,21,426	- -
Title II.:				
Barrack Department - - - - -	6,08,788	3,38,214	2,70,574	- -
Medical Department - - - - -	10,30,887	10,38,390	- -	7,503
Commissariat Department - - - -	1,12,48,688	1,03,71,083	8,77,605	- -
Ordnance Department - - - -	12,86,750	7,66,799	5,19,951	- -
Stud Department - - - - -	7,93,065	10,50,643	- -	2,57,578
Clothing Department - - - -	14,12,223	15,37,966	- -	1,25,743
Surveyor General's Department - -	8	- -	8	- -
TOTAL TITLE II. - - - *Rs.*	1,63,80,409	1,51,03,095	16,68,138	3,90,824
Add TOTAL TITLE I. - - - *Rs.*	5,28,71,303	5,45,52,977	20,13,637	36,95,311
GRAND TOTAL, Titles I. & II. - - *Rs.*	6,92,51,712	6,96,56,072	36,81,775	40,86,135

Military Department, Account Branch,
31 August 1864.

During the year it was ruled by Government that the Surveyor General's Department, including the Mathematical Instrument Department, should constitute a civil charge; *vide* Financial Resolution, No. 1140 A., dated 11th December 1862. This accounts for 1,17,620 rupees of the saving shown. The residue is in consequence of the operations of the trigonometrical and topographical surveys having been more limited than was contemplated. The saving in the former is 90,000 rupees, and in the latter 25,000 rupees.

During the year a transfer of 50,112 rupees from the Civil to the Military Expenditure was authorized by Government in the Financial Department on account of the Lawrence Asylum. Further, the Controller omitted to estimate for the annual donation to the Military Fund 24,000 rupees; the residue of the increase is in the item of family allowance to wives and children of non-commissioned officers and soldiers, which must always fluctuate.

Ordinary fluctuations.

The excess over the Estimate was caused by the larger expenditure, 1st, for passage money on account of the artillery drafts from England, and the transfer of artillery from Bengal to Madras and Bombay; 2d, for the extra expenditure in the conveyance of the above troops by rail; 3d, in the disbursement for Moonshee allowance, Government having decided that no staff appointment was to be retained unless the incumbent passed in six months; 4th, for bounty money and gratuity which exceeded the Estimate by 1,17,000 rupees. Besides, the charges were of such a miscellaneous nature that the accounts of previous years afforded no adequate data for a correct Estimate.

Vide remarks on the expenditure of this Department under Title I.

Needs no particular explanation, as the difference is very small.

This large excess over the Estimate has occurred under the following items of Commissariat expenditure:

Victualling Europeans - - - - - - - -	1½ lakhs.
Transport Charges - - - - - - - -	5½ ,,
Reserve Stock - - - - - - - -	3½ ,,
	10½ ,,
Deduct saving in feed of horses - - - - -	2 ,,
TOTAL - - -	8½ ,,

The amount expended during the year for victualling Europeans is given at 40,36,025 rupees, which is high when compared with the amount expended in 1863-64, viz., 37,86,371 rupees. If anything, prices rose during the latter year. This item will be made the subject of inquiry. As regards the increase in transport charges, it has to be observed that, at the time of the preparation of the Estimate, there were no data whatever for calculating the cost of the relief. Respecting reserve stock, the Commissary General did not anticipate any excess when he submitted his regular Estimate in November 1862. The excess has occurred partly in supplies of rum, and partly in other articles. No explanation whatever is given of it, and the matter remains to be investigated.

The excess is entirely in the item of Europe stores. The value of the stores indented for, for the service of 1862-63, was 96,067 rupees, but stores and equipments to the value of 7,47,240 rupees were sent out. Over such transactions the late Military Finance Department had no control.

The operations of the Department in purchases of cattle were more limited during the year than was anticipated before its commencement by the Superintendent of Studs himself.

The value of stores expected to be received from England was estimated at 11,00,000 rupees, but the value of the stores actually received during the year amounted to only 7,68,365 rupees, giving a difference of 3,31,635 rupees; but as heavy arrears of compensation (aggregating during the year 3,04,000 rupees) had to be paid, the major portion of the saving on account of Europe stores was absorbed, leaving only 1,25,743 rupees.

Arthur Broome, Colonel,
Accountant General, Military Department.

ABSTRACT of the Budget Grants for the Military Expenditure of the Madras Presidency, for the Year 1862–63.

Financial Resolutions.				
Number.	Date.			
	1862:		*Rs.*	*Rs.*
4,648	9 July	Amount of Budget Estimate for 1862-63		3,02,77,916
		Add—		
		Amount of Supplemental Estimate on account of the following Services, viz.:		
		TITLE I.		
		European Artillery	34,075	
		Ditto Cavalry	1,23,850	
		Ditto Infantry	3,08,798	
		TITLE II.		
968 *a*	25 November	Commissariat Department:		
		Victualling Europeans	27,265	
		Bedding	2,000	
		Barrack Supplies	9,712	
		European Hospital Supplies	5,313	
		Clothing Department	6,560	5,17,573
		Special Extra Grants during the year:		
		TITLE I.		
		Allowance for repair of arms	30,000	
499	25 November	Wages of servants in military cemeteries transferred from Civil Departments	347	30,347
				3,08,25,836
		Deduct—		
		Amount relinquished, viz.:		
		TITLE I.		
968 *a*	25 November	Artillery Staff (Head Quarters)		1,466
		TOTAL Budget Assignment	*Rs.*	3,08,24,370

Military Department, Account Branch,
31 August 1864.

Arthur Broome, Colonel,
Accountant General, Military Department.

ABSTRACT STATEMENT of the Sums Expended, compared with the Sums Granted under each of the Sub-divisions of the BUDGET ESTIMATE of the Madras Presidency for the Year 1862-63.

HEADS OF SERVICE.	Amount Charged in 1862-63.	Deduct Opening Inefficient Balance.	Charges less Inefficient Balance.	Add Closing Inefficient Balance.	Total Cash Disbursements.	Amount of Budget Grants.	DIFFERENCE.	
							Plus.	Minus.
TITLE I.	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Regimental Pay and Allowances -	1,52,14,573	4,84,511	1,47,30,062	6,17,706	1,53,47,768	1,56,58,928	- -	3,11,160
General Army Staff - - -	8,26,485	1,265	8,25,221	217	8,25,438	9,00,065	- -	74,627
Garrison and Cantonment Staff -	2,28,104	- -	2,28,104	- -	2,28,104	2,73,539	- -	45,435
Office Establishment, General Army Staff - - - - - - -	99,415	- -	99,415	- -	99,415	1,00,300	- -	885
Military Finance Department - -	2,68,887	- -	2,68,887	- -	2,68,887	2,74,540	- -	5,653
Office Establishment of ditto - -	1,91,812	- -	1,91,812	- -	1,91,812	2,10,312	- -	18,500
Barrack Department - - -	49,072	- -	49,072	- -	49,072	80,484	- -	31,412
Medical - ditto - - - -	14,33,836	4,773	14,29,063	4,820	14,33,883	14,92,719	- -	58,836
Office Establishment of Medical Department - - - - - -	17,459	- -	17,459	- -	17,459	17,784	- -	325
Pensions to Officers, Warrant and Non-commissioned Officers, and Rank and File - - - -	30,28,047	42,577	29,85,470	825	29,86,295	28,03,266	1,83,029	—
Commissariat Department - -	6,25,921	1,422	6,24,499	10,944	6,34,843	10,43,446	- -	4,08,603
Ordnance - ditto - - -	6,99,962	2,077	6,97,885	2,765	7,00,650	7,53,796	- -	53,146
Remount - ditto - - -	30,007	- -	30,007	- -	30,007	32,184	- -	2,177
Clothing - ditto - - -	39,944	- -	39,944	- -	39,944	36,790	3,154	—
Allowances (Benevolent) - -	2,17,755	- -	2,17,755	- -	2,17,755	1,86,060	31,695	—
Allowances to Clergy - - -	61,399	- -	61,399	- -	61,339	59,092	2,307	—
Camp Equipage Department - -	46,497	676	45,821	- -	45,821	45,623	198	—
Stationery Depôt - - -	16,46,497	4,091	16,42,406	- -	16,42,406	12,09,121	4,33,285	—
Contingencies - - -								
TOTAL of Title I. - - - *Rs.*	2,47,25,673	5,41,392	2,41,84,281	6,36,677	2,48,20,958	2,51,78,049	6,53,668	10,10,759
TITLE II.								
Commissariat Department - -	63,40,270	9,98,203	53,42,067	1,92,378	55,34,445	45,17,402	10,17,043	—
Ordnance - ditto - - -	6,05,400	- -	6,05,400	- -	6,05,400	3,55,278	2,50,122	—
Clothing - ditto - - -	8,72,036	6	8,72,030	- -	8,72,030	5,27,754	3,44,276	—
Remount - ditto - - -	1,79,631	- -	1,79,631	- -	1,79,631	1,58,369	21,262	—
Stationery - ditto - - -	- -	- -	- -	- -	- -	2,518	- -	2,518
Medical - ditto - - -	15,835	- -	15,835	- -	15,835	85,000	- -	69,165
TOTAL of Title II. - - - *Rs.*	80,13,172	9,98,209	70,14,963	1,92,378	72,07,341	56,46,321	16,32,703	71,683
GRAND TOTAL of Titles I. and II. - - - *Rs.*	3,27,38,845	15,39,601	3,11,99,244	8,29,055	3,20,28,299	3,08,24,370	22,86,371	10,82,442

EXPLANATORY STATEMENT of the Sums Expended "More or Less," under each of the Sub-divisions of the Budget Estimate of the Madras Presidency for 1862–63.

HEADS OF SERVICE.	Expenditure, 1862–63.	Estimate, 1862–63.	EXPENDITURE. More than Estimate.	EXPENDITURE. Less than Estimate.	CAUSES OF VARIATION.
TITLE I.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
European Artillery Golundauz	20,70,471	21,19,178	- -	48,707	In the Madras Presidency, the expenditure on account of the European and Native Artillery has been compiled together. In the case of the European Artillery, the Estimate was framed for the fixed Establishment, according to the new scale, but the drafts from England required to complete the scale, did not arrive as early as was expected.
European Cavalry	6,13,000	6,74,285	- -	61,285	The Estimate was framed on the assumption that four troops of men with two troops of Officers would be reduced. But Government declined to order the reduction until the approval of the Secretary of State was obtained. A Supplemental Estimate of 1,23,850 rupees was consequently sanctioned, but as no drafts arrived during the year to fill up vacancies, half of the supplemental grant has become a saving.
Governor's Body guard	17,702	15,715	1,987	- -	The net decrease of 45,811 rupees is owing to casualties not being filled up: the strength being in excess of the Establishment.
Native Cavalry	8,38,648	8,86,446	- -	47,798	
European Infantry	33,44,948	33,90,112	- -	45,164	The decrease is the result of casualties and ordinary fluctuations in the rank of Officers present in India.
Native Infantry	64,59,427	68,21,118	- -	3,61,691	The transfer of Officers from Native Infantry to the Staff Corps has caused the bulk of this decrease (*vide* the Head Staff Corps), also casualties among the Officers, which are practically filled up from the list of Unposted Officers (*vide* that head).
Engineers	1,34,427	1,60,411	- -	25,984	Employment in Department Public Works and other Departments of Officers who were unemployed when the Estimate was prepared.
Sappers and Miners	2,67,214	4,05,388	- -	1,38,174	Two Companies were reduced during the year at a saving of 8,400 rupees, and the Controller at Madras over-estimated working pay (by error in calculation) to the extent of 1,29,600 rupees.
Pegu Sapper Battalion	2,37,975	1,37,471	1,00,504	- -	This Corps was ordered to be broken up, but afterwards it was permitted to die out. Hence the increase.
European Veteran Artillery Company	59,287	63,652	- -	4,365	Casualties.
European Infantry Artillery Company	1,89,313	2,01,231	- -	11,918	Casualties.
Unposted Officers	3,99,165	3,53,595	45,570	- -	The increase has been caused by promotions consequent on casualties of Officers posted to Regiments. (*Vide* Native Infantry.)
Unattached and Local Officers	6,354	16,783	- -	10,429	Casualties, and the bestowal of Staff Appointments, which causes the pay to be charged with the Department in which serving.
Retired Local Officers	1,30,439	67,487	62,952	- -	This is the result of the retiring bonus granted by the Secretary of State.
Warrant Officers with P. W. Department	665	39,546	- -	38,881	It was decided during the year that this item should be a charge of the Department Public Works, and not of the Military Department.
Officers with Civil and Educational Department.	5,786	44,218	- -	38,432	Most of these Officers joined the Staff Corps, and therefore their entire pay is debitable to the Department with which serving.
Officers with Irregular Corps	- -	17,900	- -	17,900	All these joined the Staff Corps, and their entire pay is charged to the Corps with which serving. They were for the most part Officers of the Hyderabad Contingent, and before joining the Staff Corps, their net pay was debited to the Madras Presidency.

Staff Corps	3,46,637	53,508	2,93,129	- -	*Vide* remarks opposite Native Infantry. The Supernumeraries must have been under-estimated.
Supernumeraries	2,26,810	1,90,884	35,426	- -	
General Army Staff	8,25,438	9,00,065	- -	74,627	There were many changes in the Army Staff, consequent on the retirement of the Indian Officers; and although in many cases Officers of the same rank succeeded them, yet the new incumbents only drew Staff Corps pay. The Deputy Adjutant General, British Forces, was abolished this year. These circumstances have caused the saving.
Garrison and Cantonment Staff	2,28,104	2,73,539	- -	45,435	The explanation given under the foregoing item applies to this also.
Office Establishment of General Army Staff	99,415	1,00,300	- -	885	This small sum is the saving of contingencies, &c., connected with the abolition of the office of the Deputy Adjutant General, British Forces.
Military Finance Department	2,68,887	2,74,540	- -	5,653	Saving caused by fluctuation in Army Rank of Incumbents, and the abolition of the post of Second Examiner, Pay Department.
Office Establishment of Department	1,91,812	2,10,312	- -	18,500	There were reductions during the year in the Establishments of the Commissariat Examiner and Divisional Paymasters.
Barrack Department	49,072	80,484	- -	31,412	The Commissariat Commission which sat during the year to classify Commissariat Charges, decided that all menial Establishments immediately connected with the supply or care of Material, should be estimated for under Title II. This is, therefore, a mere nominal Saving, as the Expenditure will appear under Commissariat Department, Title II.
Medical Department	14,33,883	14,92,719	- -	58,836	Fluctuation in the rank and number of Officers present in India, and also owing to casualties not being filled up.
Office Establishment of Department	17,459	17,784	- -	325	Ordinary fluctuation.
Pensions	29,86,295	28,03,266	183,029	- -	Superannuation pensions, amounting to 45,000 rupees, were inadvertently omitted by the Controller from the Budget Estimate, and, at the time the Estimate was prepared, it was impossible correctly to calculate the amount that would have to be paid to the men of the eight Regiments of Native Infantry ordered to be disbanded. These are the causes of the increase.
Commissariat Department	6,34,843	10,43,446	- -	4,08,603	This is not a *bond fide* saving, but the result of the change in the classification of Expenditure, agreeably to arrangements made by the Commissariat Commission which sat during the year. The whole of the amount assigned was expended, and will be found classed under Title II. (*Vide* remarks above, opposite Barrack Department.)
Ordnance Department	7,00,650	7,53,796	- -	53,146	Ordinary fluctuations in the extensive subordinate Establishments of the Department.
Remount Department	30,007	32,184	- -	2,177	
Clothing Department	39,944	36,790	3,154	- -	Ditto - ditto.
Asylums	6,855	6,384	471	- -	Ditto - ditto.
Family Allowance	2,10,900	1,79,676	31,224	- -	Ditto - ditto.
Presbyterian Chaplains	480	59,092	2,307	- -	This is an item that will always fluctuate.
Roman Catholic Priests	60,919				Ordinary fluctuations.
Camp Equipage Department	45,821	45,623	198	- -	Ditto - ditto.
Stationery Depôt	16,42,406	12,09,121	4,33,285	- -	This is a *bonâ fide* increase over the Estimate; much of it, however, is attributable to extra passage money paid on account of the new drafts of Artillery which came out, and for the Batteries of Royal Artillery which went home from Madras. Also for Her Majesty's 43rd Regiment, which was transferred from the Madras to the Bengal Presidency. Many of the charges under this head are of so miscellaneous a character that their nature and extent cannot be well foreseen.
Contingencies					
TOTAL, TITLE I. - - - *Rs.*	2,48,20,958	2,51,78,049	11,93,236	15,50,327	
Net Result - - - *Rs.*	- -	- -	- -	3,57,091	

EXPLANATORY STATEMENT of the Sums Expended "More or Less," under each of the Sub-divisions of the Budget Estimate of the Madras Presidency for 1862-63—*continued.*

HEADS OF SERVICE.	Expenditure, 1862-63.	Estimate, 1862-63.	EXPENDITURE. More than Estimate.	EXPENDITURE. Less than Estimate.	CAUSES OF VARIATION.
TITLE II.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
Commissariat Department - - - - -	55,34,445	45,17,402	10,17,043	- -	The whole of the amount here represented as Excess is not really so; under Title I. it was shown opposite Barrack and Commissariat Departments, that the savings respectively of 31,412 rupees, and 4,08,603 rupees were not *bonâ fide*, but mere transfers from Commissariat Department, Title II. These two Savings amount to 4,40,015 rupees, and deducting them from the Excess of 10,17,043 rupees here shown, the Net Excess is 5,77,028 rupees. The Excess has occurred under the heads Reserve Stock and Camp Equipage. The Commissariat Department was never accustomed to any restraint in the provision of Reserve Stock, and the Budget Rules being, for the most part novel, were not rigidly enforced by the proper Authorities at the Madras Presidency. Besides, the conditions of contracts, previously entered into for long periods, had to be observed whether the supplies were actually required during the year or not.
Ordnance Department - - - - - -	6,05,400	3,55,278	2,50,122	- -	The Excess is entirely attributable to value of supplies of Stores from England exceeding the demands as per annual Indent for the Service of the year. Stores to the value of 181,877 rupees were indented for, but stores to the value of 4,26,585 rupees were sent out.
Clothing Department - - - - - -	8,72,080	5,27,754	3,44,276	- -	The Excess is due to the large amount paid to the Army for compensation in lieu of Clothing, viz., 4,00,483 rupees. The whole of the Native Army used to be clothed biennially on the 1st January, but the date was altered to 1st April; compensation was therefore granted to the extent of three-twelfths value of each garment. This arrangement was made with the sanction of Government during the year, and was not provided for in the Budget Estimate.
Remount Department - - - - - -	1,79,631	1,58,369	21,262	- -	The amount allotted for the purchase of Horses was exceeded, owing probably to previously existing engagements.
Stationery Department - - - - - -	- -	2,518	- -	2,518	This small amount was assigned for probable local purchases, but was not used.
Medical Department - - - - - -	15,835	85,000	- -	69,165	Europe Stores to the value of 85,000 rupees were indented for, for the Service of the year, but the value of Stores actually sent out within the year was only 14,948 rupees, which, with freight, gives the amount shown as expended; hence the Saving.
TOTAL, TITLE II. - - - *Rs.*	72,07,341	56,46,321	16,32,703	71,683	
Net Result - - - *Rs.*	- -	- -	15,61,020	—	
GRAND TOTAL, TITLES I. & II. - - *Rs.*	3,20,28,299	3,08,24,370	28,25,939	16,22,010	
Net Result - - - *Rs.*	- -	- -	12,03,929	—	

Military Department, Account Branch,
13 August 1864.

Arthur Broome, Colonel,
Accountant General, Military Department.

ABSTRACT of the Budget Grants for the Military Expenditure of the Bombay Presidency, for the Year 1862-3.

Financial Resolutions. No.	Financial Resolutions. Date.		*Rs.*	*Rs.*
4,648	9 July 1862 -	Amount of Budget Estimate for 1862-3 - - - - - -	- -	2,34,36,166
		Add—		
		Amount of Supplemental Budget Estimate on account of the following Services, viz. :—		
		TITLE I.		
968*a*	25 Nov. 1862 -	European Artillery - - -	1,05,475	
		Ditto - Cavalry - - -	1,23,850	
		TITLE II.		
		Clothing Department - - -	2,434	
				2,31,759
				2,36,67,925
		Deduct—		
		Amount relinquished, viz. :—		
		TITLE I.		
968*a*	25 Nov. 1862 -	Native Cavalry - - - - -	9,130	
		Artillery Staff (Head Quarters) -	3,306	
				12,436
		TOTAL Budget Assignment - - - *Rs.*		2,36,55,489

Arthur Broome, Colonel,
Accountant General, Military Department.

Military Department, Account Branch,
31 August 1864.

ABSTRACT STATEMENT of the Sums Expended, compared with the Sums Granted under each of the Subdivisions of the Budget Estimate of the Bombay Presidency, for the Year 1862–3.

HEADS OF SERVICE.	Amount Charged in 1862–3.	Deduct Opening Inefficient Balance.	Charges, Less Inefficient Balance.	Add Closing Inefficient Balance.	Total Cash Disbursements.	Amount of Budget Grants.	Difference.	
							Plus.	Minus.
TITLE I.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Regimental Pay and Allowances	1,16,06,668	1,67,368	1,14,39,300	74,962	1,15,14,262	1,19,17,389	- -	4,03,127
General Army Staff	7,14,113	7,441	7,06,672	4,497	7,11,169	7,20,494	- -	9,325
Garrison and Cantonment Staff	4,08,253	1,753	4,06,500	1,884	4,08,384	4,58,455	- -	50,071
Office Establishment, General Army Staff	1,02,046	- -	1,02,046	345	1,02,391	87,740	14,651	—
Military Finance Department	2,46,581	- -	2,46,581	- -	2,46,581	2,23,014	23,567	—
Office Establishment of ditto	1,86,081	- -	1,86,081	- -	1,86,081	1,68,782	17,299	—
Barrack Department	1,14,691	- -	1,14,691	577	1,15,268	1,18,875	- -	3,607
Medical ditto	11,36,061	3,015	11,33,046	3,037	11,36,083	11,46,830	- -	10,747
Office Establishment of Medical Department	20,794	- -	20,794	- -	20,794	23,994	- -	3,200
Pensions to Officers, Warrant and Non-commissioned Officers, and Rank and File	17,12,546	30,054	16,82,492	6,704	16,89,196	16,65,853	23,343	—
Commissariat Department	8,54,531	30,458	8,24,073	1,071	8,25,144	7,18,735	1,06,409	—
Ordnance - - ditto	6,76,039	3,415	6,72,624	1,651	6,74,275	7,41,943	- -	67,668
Remount - - ditto	2,172	- -	2,172	- -	2,172	2,172	—	—
Clothing - - ditto	36,733	- -	36,733	- -	36,733	33,042	3,691	—
Camp Equipage ditto	46,073	257	45,816	- -	45,816	50,894	- -	5,078
Bazar - - - ditto	1,05,888	- -	1,05,888	54	1,05,942	95,493	10,449	- -
Allowances (Benevolent)	1,29,361	- -	1,29,361	- -	1,29,361	1,46,002	- -	16,641
Ditto - to Clergy	55,768	- -	55,768	200	55,968	45,648	10,320	—
Contingencies	12,06,882	12,233	11,94,649	35,216	12,29,865	6,57,650	5,72,215	—
TOTAL of TITLE I.	1,93,61,281	2,55,994	1,91,05,287	1,30,198	1,92,35,485	1,90,23,005	7,81,944	5,69,464
TITLE II.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Commissariat Department	40,22,155	5,25,816	34,96,339	54,106	35,50,445	32,69,005	2,81,440	—
Ordnance - - ditto	7,82,063	- -	7,82,063	- -	7,82,063	5,71,297	2,10,766	—
Clothing - - ditto	5,09,208	- -	5,09,208	- -	5,09,208	4,81,049	28,159	—
Remount - - ditto	1,482	- -	1,482	- -	1,482	- -	1,482	—
Medical - - - ditto	29,704	- -	29,704	- -	29,704	1,23,043	- -	93,339
Barrack - - - ditto	1,46,127	11,489	1,34,638	- -	1,34,638	39,490	95,148	- -
Stationery - - ditto	1,27,884	- -	1,27,884	- -	1,27,884	1,48,600	- -	20,716
Miscellaneous	1,49,962	-	1,49,962	- -	1,49,962	- -	1,49,962	- -
TOTAL of TITLE II.	57,68,585	5,37,305	52,31,280	54,106	52,85,386	46,32,484	7,66,957	1,14,055
GRAND TOTAL of TITLES I. and II.	2,51,29,866	7,93,299	2,43,36,567	1,84,304	2,45,20,871	2,36,55,489	15,48,901	6,83,519

Explanatory Statement of the Sums Expended, "more or less," under each of the Subdivisions of the Budget Estimate of the Bombay Presidency for 1862–63.

HEADS OF SERVICE.	Expenditure, 1862-63.	Estimate, 1862–63.	EXPENDITURE. More than Estimate.	EXPENDITURE. Less than Estimate.	CAUSES OF VARIATION.
Title I.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
European Artillery - - - - - -	12,41,247	13,54,850	- -	1,13,603	The Estimate was framed for the full fixed Establishment according to the new scale, but the Drafts from England, required to complete the scale, did not arrive as early as was expected. Hence the Saving.
Native Artillery - - - - - - -	2,30,422	2,06,769	23,653	- -	The Excess is only apparent, not real. A sum of 3,27,454 rupees was allotted for the Pay of the Supernumeraries of all Native Branches of the Army, but their Pay has been compiled separately with each Branch to which they belong.
European Cavalry - - - - - - -	6,37,689	6,32,516	5,173	- -	When the Estimates were prepared there were no less than 17 Officers absent in Europe. The Excess must be owing to the return of some of them during the year.
Native Cavalry - - - - - - -	22,33,847	23,35,832	- -	1,01,985	The Native Cavalry was re-organised during the year, and 1,04,404 rupees were allowed under this head for Gratuities to discharged men. The Amount, when disbursed, was classed under Contingencies (*vide* that Head), so this is not a *bond fide* Saving.
European Infantry - - - - - -	26,54,833	26,35,265	19,568	- -	When the Estimates were prepared there were 115 Officers of this arm of the Service absent in Europe, and others from the local Regiments had withdrawn to the Staff Corps (*vide* that Head). During the year the local European Regiments were re-organised and made British Regiments of the Line.
Native Infantry - - - - - - -	39,79,904	40,25,241	- -	45,337	When the Estimate was prepared there was but one Regiment in China, but towards the latter part of the year a second Regiment was sent.
Engineers - - - - - - - - -	1,39,967	1,40,217	- -	250	Ordinary fluctuations.
Sappers and Miners - - - - - -	1,27,949	1,29,926	- -	1,977	
Invalid, Veteran, Unposted, and Unattached Officers.	1,09,229	89,990	19,239	- -	Fluctuation in the Number and Rank of Officers present for duty in India.
Retired Officers - - - - - - -	31,863	9,516	22,347		The result of the bonus granted by the Secretary of State to Indian Officers.
Officers with Civil Department - - -	24,649	- -	24,649	-	This Increase is owing to the Net Pay of Officers employed in the Department Public Works being compiled under this Head, although separately estimated for. There is a Decrease in the next Item which modifies this Increase, leaving a difference of only 6,857 rupees, which may be the result of a difference in rank of present Incumbents.

EXPLANATORY STATEMENT of Sums Expended, "more or less," under each Subdivision of the Budget Estimate of the Bombay Presidency for 1862-63—*continued.*

HEADS OF SERVICE.	Expenditure, 1862-63.	Estimate, 1862-63.	EXPENDITURE. More than Estimate.	EXPENDITURE. Less than Estimate.	CAUSES OF VARIATION.
TITLE I.—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
Ditto of P. W. Department - - - -	2,086	19,878	- -	17,792	
Ditto of Staff Corps - - - - - -	1,00,577	9,935	90,642	- -	Accessions during the year from the different arms of the Service.
Supernumeraries - - - - - - -	- -	3,27,454	- -	3,27,454	Owing to absorption during the year.
General Army Staff - - - - -	7,11,169	7,20,494	- -	9,325	Ordinary fluctuations in the Rank of Incumbents.
Garrison and Cantonment Staff - - -	4,08,384	4,58,455	- -	50,071	Owing to the Retirement of Indian Officers there were extensive changes in the Personnel of the Garrison and Cantonment Staff; the former Incumbents drew in most cases full Batta, but, when replaced by Staff Corps Officers, only half Batta was drawn.
Office Establishment of General Army Staff -	1,02,391	87,740	14,651	- -	Many of the Office Establishments were re-organised and put on an efficient footing in 1862-63. Hence the Increase.
Military Finance Department - - -	2,46,581	2,23,014	23,567	- -	When the Estimate of 1862-63 was prepared, the Staff Salary of the Military Accountant and the Salary of the Compiler were not fixed. Subsequently the Military Accountant was allowed to draw 1,200 rupees, and the Compiler 500 rupees. This accounts for 20,400 rupees of the difference. The residue may be attributed to ordinary fluctuations.
Office Establishment of ditto - - -	1,86,081	1,68,782	17,299	- -	The whole of these Establishments were re-organised and put on an efficient footing during the year.
Barrack Department - - - - - -	1,15,268	1,18,875	- -	3,607	Ordinary fluctuations in Rank of Incumbents.
Medical Department - - - - - -	11,36,083	11,46,830	- -	10,747	Ordinary fluctuations in Rank of Officers present in India.
Office Establishment of Medical Department	20,794	23,994	- -	3,200	The Hospital, Store, and Compounding Establishments were estimated for under this Head. But, as they were paid by the Commissariat Department, the Expenditure is included under Charges Personnel of that Department.
Pensions to Commissioned, Warrant, and Non-Commissioned Officers, and Rank and File.	16,89,196	16,65,853	23,343	- -	Ordinary fluctuations; besides, the Data for estimating was imperfect.

Commissariat Department - - - -	8,25,144	7,18,735	1,06,409	- -	The original Estimate submitted by the Controller was erroneous. He, however, gave the Establishments in some detail, and it was accepted. When the regular Estimate of 1862-63 was prepared, the Controller increased the Amount on account of Charges Personnel without Explanation, and the Military Finance Department recorded the following Remark:—"As the rate of actual Expenditure on the Data of the half-year on account of the entire Charges Personnel of the Commissariat Department is nearly 75,000 rupees per annum in Excess of the Budget Grant, the Controller's Estimate is left unaltered." No explanation of the cause of Excess has yet been afforded, but it will be made the subject of inquiry.
Ordnance Department - - - -	6,74,275	7,41,943	- -	67,668	In the Budget Estimate a sum of 1,37,593 rupees was allowed for extra Artificers and Labourers on the requisition of the Inspector General of Ordnance. The result shows that this Demand was beyond actual requirements.
Remount Department - - - - -	2,172	2,172	—	—	
Clothing Department - - - - -	36,733	33,042	3,691	- -	An extra Establishment of 85 rupees per month was sanctioned by the Bombay Government. The residue of the Excess is due to changes in the Rank of Officers.
Camp Equipage Department - - -	45,816	50,894	- -	5,078	Ordinary fluctuations. The amount of Batta drawn would depend upon the nature of the work which devolved on the Establishment during the year.
Bazar Equipage Department - - -	1,05,942	95,493	10,449	- -	The Excess is wholly attributable to change in the Army Rank of Superintendents.
Benevolent Allowances - - - -	1,29,361	1,46,002	- -	16,641	This Item will always fluctuate.
Allowances to Clergy - - - - -	55,968	45,648	10,320	- -	Ditto - - - ditto.
Contingencies - - - - - -	12,29,865	6,57,650	5,72,215	- -	This Excess may be accounted for thus:
TOTAL, TITLE I. - - - *Rs.*	1,92,35,485	1,90,23,005	9,87,215	7,74,735	

	Rs.
Gratuities to Native Cavalry on discharge transferred from the head Native Cavalry - - - - - - -	1,09,556
Excess over Estimate for dearness of Provisions - -	1,06,123
Excess over Estimate in Bounty and Kit Money - -	27,222
Compensation for loss of Assamees Arms, not estimated for	55,450
Excess over Estimate in Passage Money - - -	60,110
Excess over Estimate in good-conduct Pay - - -	25,000
These Items Aggregate - - -	3,83,461

The residue consists of a variety of other Items. It is due to the Military Account Officers at Bombay to state that the late Military Finance Department reduced the Estimate for Contingencies from 8,61,650 rupees to 6,57,650 rupees, or by 2,04,000 rupees.

EXPLANATORY STATEMENT of Sums Expended, "more or less," under each Subdivision of the Budget Estimate of the Bombay Presidency for 1862–63—*continued.*

HEADS OF SERVICE.	Expenditure, 1862-63.	Estimate, 1862-63.	EXPENDITURE. More than Estimate.	EXPENDITURE. Less than Estimate.	CAUSES OF VARIATION.
TITLE II.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
Commissariat Department - -	35,50,445	32,69,005	2,81,440	- -	The Expenditure of this Department has exceeded the Estimate, because Bombay, as regards local Supplies, was in a transition state. The original Estimate submitted by the Controller was for 41,54,554 rupees, and was reduced by the Military Finance Department to 32,69,005 rupees. The reduction was warranted by then existing Rates, and the result shows that the original Estimate was excessive. Besides, Medical Supplies, which were separately estimated for, were made by the Commissariat Department; and on reference to the head Medical Department, it will be observed that there is a Saving of 93,339 rupees, so that the real Excess over the Estimate, as revised by the late Military Finance Department, is only 1,88,101 rupees.
Ordnance Department - - - - - -	7,82,063	5,71,297	2,10,766	- -	The Excess is entirely attributable to the value of Ordnance Stores sent out from England, exceeding that indented for, for the Service of the year. The estimated value of the Indent was 3,00,000 rupees; the actual value of the Stores sent out was 5,78,806 rupees.
Clothing Department - - - - - -	5,09,208	4,81,049	28,159	- -	The Excess is attributable to compensation granted to Native Troops in consequence of the change of date of issue of Clothing. The Clothing was due on 1st January, and the Government resolved to make it issuable in future on 1st April.
Remount Department - - - -	1,482	-	1,482	- -	This is the expense of the Kattywar Depôt, and was not provided for in the Estimate of 1862–63.
Medical Department - - - - - -	29,704	1,23,043	- -	93,339	*Vide* Remark on Commissariat Department.
Barrack Department - - - - - -	1,34,638	39,490	95,148	- -	The Expenditure for Conservancy was under-estimated.
Stationery Department - - - - -	1,27,884	1,48,600	- -	20,716	These Supplies will always vary.
Miscellaneous - - - - - - -	1,49,962	- -	1,49,962	- -	These are Account Current Charges, such as refunds of Discharge Purchase Money, refunds of Retrenchments, refunds of Recoveries on account of Stores sold, but returned. These incidental Charges were not estimated for.
TOTAL, TITLE II. - - - *Rs.*	52,85,386	46,32,484	7,66,957	1,14,055	
GRAND TOTAL, TITLES I. & II. - - - *Rs.*	2,45,20,871	2,36,55,489	17,54,172	8,88,790	

Military Department, Account Branch,
31 August 1864.

Arthur Broome, Colonel,
Accountant General, Military Department.

REPORT of the Military Finance Department on the Military Budget Estimates of all India, for the Year 1863-64, and the Orders of the Government of India passed thereon.

(No. 2947 B.)

From the Officiating Chief of the Military Finance Department to the Secretary to the Government of India, Military Department.

Sir, Calcutta, 30th April 1863.

With reference to endorsement from the Financial Department, No. 167 A, dated 26th August 1862, instructing this Department to send, in future, the detailed Estimate of Military Expenditure through the Military Department, I have the honour to submit herewith four copies of the Budget Estimates of the Bengal, Madras, and Bombay Presidencies for the year 1863-64, as revised by this Department, exhibiting the probable expenditure of that year for all India at 12,62,96,656 rupees, as shown respectively for each Presidency in the margin, exclusive of Civil charges defrayed by the Military Department, amounting to 1,72,602 rupees.

	Rs.
Bengal -	7,30,17,185
Madras -	2,96,39,330
Bombay	2,36,40,141
Total	12,62,96,656

2. The Budget Estimates, however, as originally submitted to the Controllers of Military Finance by the several Heads of Departments, aggregated 13,18,45,650 rupees, as shown below:—

	Rs.
Bengal - - - - - -	7,48,82,728
Madras - - - - - -	3,22,13,538
Bombay - - - - - -	2,47,49,384
TOTAL - - *Rs.*	13,18,45,650

This sum was reduced by 16,24,454 rupees* as the effect of the revision made by the Controllers, leaving the aggregate of the Estimates forwarded to this Department, with the approval of the Controllers, at 13,02,21,196 rupees. The latter amount has again been reduced by 39,24,540† rupees under the review of this Department, leaving the revised Budget Estimate for all India at 12,62,96,656 rupees, as above stated.

	Rs.
* By Bengal Controller - -	4,37,217
„ Madras „ - -	11,87,237
„ Bombay *nothing shown.*	—
Total - - -	16,24,454

	Rs.
†Bengal Estimate - - -	14,28,326
Madras „ - - -	13,86,971
Bombay „ - - -	11,09,243
Total - - -	39,24,540

3. But the amount of the Receipts that will arise out of the application of the Estimated Grants, that is from the sale of Malt Liquor, Rum or Arrack, Miscellaneous Military Stores and Hospital Stoppages, are estimated at 82,20,725 rupees, thus reducing the net Military charges to 11,80,75,931, inclusive of the value of stores to be received from England.

4. The revised Budget Estimate of the Expenditure of 1863-64 for all India, exceeds the Regular Estimate of 1862-63 by 24,03,166 rupees,‡ after eliminating from the latter those items which are refunds of retrenchments that had been credited as Receipts, or in other words, such items as have appeared both as Receipts and Expenditure in the Regular Estimate itself, and which have been ascertained to amount to 3,51,111 rupees.

	Rs.
‡ Budget Estimate, 1863-64	12,62,96,656
Regular „ 1862-63	12,38,93,490
	24,03,166

5. The causes of this excess are briefly, 1st, the necessity for providing for the relief of one European Cavalry and five European Infantry Regiments, which has increased the cost of passage money from 12 lakhs of rupees in 1862-63 to 23 lakhs of rupees in 1863-64, of which about 9 lakhs are exclusively on account of the Relief in question; 2nd, the order issued in November last, to recruit the Regiments of Native Infantry in Bengal to the full established strength, which has entailed an additional charge of $8\frac{1}{4}$ lakhs of rupees: 3rd, the necessity of renewing, to a great extent, the Camp Equipage for the use of the Bengal Army, and furnishing the Native Troops with brown leather accoutrements, involving an additional expenditure in the Ordnance Department of 4 lakhs of rupees, as compared with

the expenditure of the previous year; 4th, the purchase of a larger quantity of Rum under orders of Government with a view to ensure a sufficient stock of seasoned spirits, thereby causing additional expenditure to the extent of 3¾ lakhs of rupees: 5th, the large demand for European Stores consequent on the decision to equip the Native Bengal Army with the new description of Musket, and also to replenish the Reserve Stock which had been heavily drawn upon during the last few years. This demand in itself swells the expenditure of 1863-64 by 11 lakhs of rupees in excess of that of 1862-63. 6th, the transfer of 79,816 rupees from the Civil to the Military Budget, on account of the Laurence Asylum; 7th, the addition to the Military Budget of 1,40,000 rupees, on account of the Punjab Frontier Police; and lastly, the larger proportion of the arrears at the beginning than at the close of the year 1863-64, viz., 7,50,000 rupees These, the main causes of the excess, as well as all other points in which the present Estimate differs from that of the preceding year, will be found fully explained in the Notes on the face of the Estimate.

5. The items above enumerated aggregate 47¾ lakhs of rupees, viz.:—

Passage Money	11 lakhs.
Recruiting Native Infantry	8¼ „
Renewing Camp Equipage, &c.	4 „
Purchase of extra Rum	3¾ „
New Arms for Native Infantry and Reserve of European Stores	11 „
Laurence Asylum	¾ „
Frontier Police Force	1½ „
Larger arrears of 1862–63	7½ „
TOTAL	47¾ lakhs.

Were it not for these exceptional causes, the general course of the Military expenditure would be found on a scale of greater economy than in the two preceding years.

6. There have been some changes made, in the present Estimates, in the classification of the headings, but to obviate any difficulty in readily coming to a conclusion as to the comparative results in the principal Departments in respect to the expenditure of the years 1862–63 and 1863–64, the alterations have been duly explained in foot notes attached to the Estimates. These changes have, however, been either necessitated by departmental re-organization, or have been introduced with a view to afford a more detailed and convenient division of the several minor heads of charge.

7. There are some features in the Estimates which require to be brought more prominently under the notice of Government. These I shall pass under review as briefly as possible.

8. *Commissariat Department.*—The relative cost of the Commissariat Departments at the three Presidencies, charges personnel and materiel inclusive, will be seen from the subjoined statement:—

ESTIMATES.	Bengal.	Madras.	Bombay.	All India.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Regular Estimate for 1862–63:				
Title I.	18,44,767	6,74,559	8,11,452	33,30,778
„ II.	1,21,84,573	44,77,855	35,69,962	2,02,32,390
TOTAL *Rs.*	1,40,29,340	51,52,414	43,81,414	2,35,63,168
Budget Estimate of 1863–64:				
Title I.	19,86,698	6,94,213	5,22,581	32,03,492
„ II.	1,35,65,299	45,64,413	38,11,614	2,19,41,326
TOTAL *Rs.*	1,55,51,997	52,58,626	43,34,195	2,51,44,818
Difference between Regular Estimate of 1862–63 and Budget Estimate of 1863–64 *Rs.*	+ 15,22,657	+ 1,06,212	— 47,219	+ 15,81,650

From the above an increase in Commissariat charges of 15,81,650 rupees is apparent. This is simply the effect of adequately recruiting reserve stock, which having vastly accumulated in the years prior to 1861-62, has been so freely used during the last two years (to the reduction of cash expenditure) as to necessitate a maximum replenishment of the same.

9. The excess is chiefly in the Bengal Presidency, and in the following items of charge:

	Rs.
Victualling Europeans	1 lakh.
Reserve Stock	6 lakhs.
Supplies to Medical Department	2 „
Supplies to Ordnance „	5½ „
Bedding	½ lakh.
TOTAL	15 lakhs of rupees.

The Commissariat expenditure of the Madras Presidency exhibits an increase of 1,06,212 rupees, and that of Bombay a decrease of 47,219 rupees, as compared with the Estimate of 1862-63.

10. The difference between the European forces to be provided for at Madras and Bombay is only 620, Madras having that number in excess of Bombay. The proportion is 1-22nd of the whole. The provision made for Commissariat expenditure is for Madras 45,64,413 rupees, and for Bombay 38,11,614 rupees, a difference of 7,52,799 rupees, or about one-sixth in excess. This difference may at first sight appear very disproportionate, but it is easily accounted for, as follows:

a. Victualling European Troops.—The Madras Estimate is 60,000 rupees in excess of that of Bombay, which is a fair representation of the cost of rationing 600 men per annum.

b. Victualling Native Troops.—While at Bombay, only the Native troops at Aden, 1,600 in number, are rationed at the expense of Government; the Madras Commissariat has to ration 4,900 men in the Straits, Pegu, &c. The difference of cost between Madras and Bombay on this account is 1,70,000 rupees.

c. Malt Liquor.—At the Bombay Presidency an instalment of the malt liquor, amounting to 5,000 hogsheads, has already arrived and been paid for; whereas in the case of Madras payment for the full supply of the year had to be estimated for. In this item alone the Madras Estimate is two lakhs of rupees above that of Bombay.

d. Horses.—The horses to be maintained at Bombay are 2,920, but at Madras 4,851, as the Madras Native Cavalry being on the regular system, Government have to provide and feed the horses of the same. Madras has been allowed one lakh more on this account.

e. Barrack Supplies.—In the Madras Presidency the Commissariat Department provides the barrack supplies, but in Bombay these are obtained directly by the Barrack Department itself, and do not appear in the Commissariat Estimate. The Madras Commissariat Estimate is therefore 1,72,000 rupees in excess of that of Bombay on this account.

f. Ordnance Department.—The local supplies for the Ordnance Department are, at the Bombay Presidency, obtained mainly by local purchase, but in Madras are provided by the Commissariat Department. The Madras Commissariat Estimate has therefore to bear an additional charge of upwards of two lakhs of rupees on this account, as compared with the Bombay Commissariat Estimate.

11. The above items aggregate nine lakhs of rupees; but the excess of the Madras Commissariat expenditure over that of Bombay being only 7½ lakhs, the inference is plain that the amount allowed in the Budget Estimate for Bombay Commissariat charges is liberal.

12. From the Estimates of Commissariat Charges, as submitted by the Controllers of the three Presidencies, the Military Finance Department has, in the course of its review, deducted the sum of 24,83,090 rupees, as shown in the margin. That the Estimates, as submitted, were susceptible of reduction

	Rs.
Bengal	14,77,967
Madras	3,85,319
Bombay	6,19,804
Total	24,83,090

to the above extent must necessarily imply much laxity in their preparation; but this defect would have been most conspicuous in the Madras Commissariat Estimate had it not been for the pains-taking preliminary review made of the same by the Controller of Military Finance, Madras.

13. The Estimate of the Madras Commissariat Charges for material supplies (Title II.), as forwarded to the Controller by the Commissary General, amounted to 61,36,969 rupees; but, on being examined by Colonel McGoun, was reduced to 49,49,732 rupees, being a reduction of 11,87,237 rupees as the result of that officer's review. But the amount at which he left it, viz., 49,49,732 rupees, has been further reduced by this Department to 45,64,413 rupees, for the reasons set forth in the Estimate itself.

14. For the last three years this Department has never ceased to urge on the responsible officers of the Commissariat Department at Madras the necessity for collecting accurate data for the preparation of Estimates. The mode in which such data could be collected has been indicated, and every facility afforded, by drawing up forms and giving instructions in detail, but, I regret to add, without any successful result, save in a few instances. The Commissary General at Madras has apparently contented himself with merely reiterating or re-issuing the instructions of this Department, without vigorously enforcing observance of the same on the part of his executive officers; and without heeding them himself when his share of duty had to be performed, viz., the collation and revision of the Estimates sent in by his executive officers. I feel constrained to record this opinion, as the Madras Commissariat Estimate, before revision by the Controller and by this Department, was a glaring illustration of how futile the best endeavours to ensure satisfactory results may be rendered when the officers immediately concerned in the preparation of the work cannot be brought, by a sense of duty, to zealously second and carry them out. That I am upheld in this opinion by the Controller of Military Finance, Madras, will be manifest from the following extracts from two official letters, and to which I beg to invite the attention of Government:

"You will thus be able to judge of the validity of my objections, and at the same time be able to form some idea of the difficulties which this department has experienced in examining Estimates so loosely and so carelessly prepared, involving as it has done much time and much labour, and causing other equally important duties to be set aside for a time. There is an evident tendency, on the part of executive commissariat officers to over-estimate and no apparent inclination in the Department to check the tendency." (Letter, No. 362, dated 24th January 1863.)

Title II., chap. III., sec. I.

"Under Title II. the most important chapter is that which provides for the Commissariat Expenditure. The Budget for 1863–64 is open to the same objections which were taken to the Budgets of 1861–62 and 1862–63; that the present one has not been prepared with the care and attention which the Budget system so imperatively requires, is sufficiently shown in the numerous errors pointed out in the Memorandum from this Department which accompanied the Budget Estimate; errors involving overcharges and over-estimates to the amount of 11,87,237 rupees, or about one-fifth of the estimated expenditure for the Department. In some ranges, viz., Nagpore, Wellington, Bangalore, and Bellary, the Estimates were carefully and correctly prepared, clearly showing that the defect was not in the forms, but in the general want of care and attention bestowed on them.

"I shall communicate fully with the Commissary General on the subject of his Estimate, and call for explanation from himself, and require it from his executive officers, on all points on which explanation may seem to be required.

"Incorrect Estimates involve labour and time, to the detriment of other no less important duties." (Letter A, dated 5th February 1863.)

15. There is one other point connected with the Commissariat Expenditure of

of the Madras Presidency which calls for the consideration of Government. It is the practice of storing grain at Cannanore, in addition to making money provision for compensation for dearness of provisions. On a previous occasion, the inutility of resorting to this measure was laid before the Madras Government by the Controller of Military Finance, but his views were overruled. Colonel McGoun now writes, "Under the head 'Victualling Natives,' is included 1,13,364 rupees for storing grain at Cannanore, for issue to the native troops; attention is again solicited to this provision, and to the remarks in the Memorandum accompanying on the subject. Compensation being admissible for the dearness of grain, it is again submitted for consideration that the practice of storing grain, in addition, for issue to the troops, might be discontinued without any individual injury. The recently held committees for verifying stock report that the grain in store at Cannanore is much injured from insects, and must necessarily lead to considerable loss to the State."

16. Under this representation the amount has been excluded from the Madras Commissariat Estimate. (*Vide* that document, page 23, note j.)

17. It will also be perceived that the Bengal and Bombay Commissariat Estimates have likewise been susceptible of very large reductions, and which have followed on the review of this Department.

18. *Stud Department.*—By the existing practice, the Superintendent of Studs appears to decide upon his own arrangements for the purchase of cattle during the year, and then to estimate the financial effect of those arrangements. It occurs to me that this is a latitude which should not be permitted to any head of department. The Superintendent of Studs should, I venture to suggest, submit to Government a general sketch of his intended operations for each year, assigning reasons in detail for his requirements in stallions, colts, mares, camels, bullocks, &c., with a statement of his existing resources; and when Government have considered and sanctioned the scope of his operations, he should then estimate their financial effect for the review of this Department. As the case at present stands, the responsibility of sanctioning the Stud Department operations is thrown upon the Military Finance Department. I would recommend this point to the consideration of Government.

18. *Pensions.* — The estimated amount to be disbursed in pensions is 68,92,985 rupees, as shown in the margin. The actuals of 1861-62 amounted to 63,16,307, showing a difference of 5,76,678 rupees in excess for 1863-64.

	Rs.
Bengal -	21,40,291
Hyderabad	1,77,968
Madras -	28,77,336
Bombay -	16,97,390
Total -	68,92,985

This increase is, to a great extent, nothing but the ordinary result of the extensive disbandment of troops which has recently taken place: but it is necessary to record that there are at present no reliable data available, except what is afforded by the actuals of 1861-62, for the preparation of a correct estimate of the amount required for pensions. In the Bengal Presidency, the pensions are paid half-yearly in arrears, and six months are allowed to the pension paymasters to make these disbursements, and three months in addition, to compile each half-year's accounts; so that the accounts of the pensions that fall due on the 1st May of each year do not reach the Audit Office until the month of January of the following year; and the accounts of those payable in November seldom reach before July, the following year. The effect of this is, that payments are being made from May to April of each year; but at the close of the year it is difficult to ascertain what amount has been disbursed within the year. In order to remedy this evil as far as possible, the pension paymasters have been required to send in monthly accounts of the *bonâ fide* payments made in each month; but this is only a partial remedy. The better plan, I consider, would be to make the pensions payable monthly. In Bombay the payments are made quarterly, but, in the Madras Presidency, monthly. I do not think that any insuperable difficulties would be encountered in making pensions payable monthly throughout India.

19. *Medical Department.*—The Estimate of the Madras Medical Department is very unsatisfactory, but this Department has been guided by general averages in fixing the amount. The principal Inspector General altogether failed to supply a satisfactory estimate, or to afford satisfactory data for the preparation of an estimate of medical charges. The Controller of Military Finance, Madras, has already laid the correspondence on the subject before that Government,

and I notice it here as one of the causes which have increased the labour of the Department in compiling the Estimates.

20. *Contingencies.*—Under the head "Contingencies," in the Bengal Estimate, is included a sum of 1,40,000 rupees for the pay of a portion of the frontier police force, on the authority of the Secretary to the Government of the Punjab Military Department, whose intimation on the subject was to the following effect:

"Owing to re-organization of the police force on the frontier, a portion of the force engaged on frontier duty, hitherto charged as Military Police, will have to be paid in the Military Department, consequently provision in the Military Budget of the ensuing official year, to the extent of 1,40,000 rupees for the pay of this force should be made. The formal sanction for this outlay in the Military Department has not yet been obtained, but will shortly be applied for." It is only necessary for me to observe that the officers of Military Finance have no means of checking or controlling this expenditure.

21. Prefixed to the Estimates will be found statements of the established and effective strength of the several arms of the service, both European and Native.

22. In the proceedings of the Government of India, Financial Department, No. 4648, dated 9th July 1862, the Military Finance Department were required to submit "a Schedule of all sanctioned fixed appointments and establishments in the Military and Civil branches of the Military Department in the three Presidencies, showing the monthly and annual cost in substitution of the books or registers formerly submitted by the Military Auditor General." This Schedule for 1863-64 is now under preparation, and will follow the Estimates without delay.

23. A consolidated Estimate of all three Presidencies is now in the press and will be shortly forwarded. Appendices also, in full detail for the guidance of departmental supervising and executive officers, as well as for the Examiners of the Military Finance Department, will be distributed to those concerned, and copies sent for the information of Government.

I have, &c.
(signed) *Arthur Broome*, Colonel,
Officiating Chief of the Military Finance Department.

(No. 71.)

MEMORANDUM from the Officiating Chief of the Military Finance Department to the Secretary to the Government of India, Financial Department, No. 2875 *b*, dated Calcutta, 17th April 1863.

THE Officiating Chief of the Military Finance Department has the honour to forward to the Secretary to the Government of India, in the Financial Department, the accompanying statement, showing the civil charges which have been provided for under separate chapters in the Military Estimate of 1863-64, so as admit of their ready transfer to the Civil Estimate.

CIVIL CHARGES omitted from Military Estimate, 1863–64.

BENGAL:		*Rs.*	*Rs.*
Title I., Chapter I., Section II., Art. 3, Personal Staff of Governor General:			
Governor General's band Syces		- -	13,776
Title I., Chapter I., Section III., Art. 2, Office Establishment of Military Secretary to Governor General:			
Purchase of instruments and music		- -	400
Title I., Chapter I., Section II., Art. 5, Private Secretary to Lieutenant Governor:			
North-Western Provinces		- -	6,368
Punjab		- -	5,721
Title I., Chapter I., Section II., Art. 13, Indian Allowances to Officers in Civil and Public Works Department, viz., Secretariat, Public Works Department:	*Rs. as.* *Rs. as.*		
1 Lieutenant Colonel	- - 788 12		
1 Captain and 1 second Captain	353 10 707 4		
	1,496 –		
		17,952	
RAILWAY DEPARTMENT:			
1 Lieutenant Colonel	788 12		
1 Captain	353 10		
3 Ditto	293 10 880 14		
	2,023 4		
		24,279	
ENGINEERING COLLEGES:			
1 Captain	293 10		
1 Ditto	218 10		
3 Lieutenants	195 12 587 4		
	1,098 8		
		13,194	
ARTILLERY:			
1 Second Colonel	576 9		
1 Second Captain	218 10		
6 Lieutenants	1,174 8		
1 Ditto	145 12		
1 Ditto	153 5		
	2,268 12		
		27,225	
INFANTRY OFFICERS:			
1 Major, Indian allowance	576 9		
2 Captains	587 4		
2 Lieutenants	391 8		
	1,555 5		
		18,663 12	
			1,01,314
GOVERNOR GENERAL'S TOUR:			1,27,579
500 Bullocks	60 –	- -	30,000
		Rs.	1,57,579

MADRAS:

Title I., Chapter I., Section II., Art. 14, Garrisons:	*Rs.*
Governor's band	9,720

BOMBAY—*a civil charge not deducted.*

Title I., Chapter I., Section II., Art. 14, Garrisons:	
Governor's band	5,303

Arthur Broome, Colonel,
Officiating Chief of the Military Finance Department.

(No. 71 *a*.)

FROM the Officiating Chief of he Military Finance Department to the Secretary to the Government of India, Financial Department, No. 2948 *b*, dated Calcutta, 29th April 1863.

IN continuation of this Department's letter, No. 2672 *b*, dated 20th March 1863, I have the honour to observe that, when submitting the regular Estimates of 1862–63, the Department was so busily engaged in the preparation of the Budget Estimates of 1863-64, that I reserved for subsequent report the points upon which I was called upon for information in letter from the Financial Department, No. 968 *a*, dated 25th November 1862.

2. In that communication I was required to state—

1st. Whether the grant made on the Budget Estimate of 1862-63 for passage money was adequate to meet the entire charge on that head, including the portion payable in India for the 3,000 Artillery recruits, and other drafts arriving from England during that year.

2nd. How far the retrenchments made by the Military Finance Department from the Budget Estimates of the three Controllers of Military Finance, have been confirmed by the actual progress of expenditure.

	Rs.
Bengal	7,00,000
Madras	3,00,000
Bombay	2,00,000
Total	12,00,000

3. In reply, I have the honour to state that there is every reason to believe that the amount allowed for passage money during 1862–63, viz., 12 lakhs of rupees, for the three Presidencies, in the proportions noted in the margin, will prove ample; for, in the Bengal Presidency alone, on the 1st March 1863, there was a balance of 1,75,000 rupees unexpended on the portion allotted to it.

4. As regards the second point, the details of the regular Estimates themselves afford assurance that the retrenchments made by this Department are fully upheld by the actual course of expenditure, as ascertained from the results of the first six months of 1862-63.

I may, however, further explain, as follows:

	Rs.
The original Budget Grant, sanctioned for the military expenditure of all India, amounted to, as per detailed Estimates of this Department, submitted with Report, No. 8335 *a*, dated 22nd April 1862	12,22,79,186
Supplemental Grant, sanctioned by Government in letter to this Department from Financial Department, No. 968 *a*, dated 25th November 1862	17,17,023
Additional Grant for expenditure of Topographical Survey; Financial Resolution, No. 947 *a*, dated 25th November 1862	762
Additional Grant for expenditure of Topographical Survey; Financial Resolution, No. 221 *a*, dated 30th January 1863	800
Additional Grant for Pegu Survey; Financial Resolution, No. 1027 *a*, dated 31st December 1862	3,600
Additional Grant for Trigonometrical Survey; Financial Resolution, No. 239 *g*, dated 22nd August 1862	2,420
Additional Grant for purchase of horses for the Deolie and Erinpoorah cavalry; Financial Resolution, No. 939 *a*, dated 25th November 1862	6,000
Additional value of a prize elephant; Financial Resolution, No. 1179 *a*, dated 29th December 1862	1,250
Additional, insolvent bands and messes; Financial Resolution, No. 1043, dated 20th March 1863	82,634
Additional, purchase of rice lanes in Dum-Dum; Financial Resolution, No. 1134, dated 24th March 1863	12,000
Additional contract allowance for repair of arms, Madras Presidency; Financial Resolution, No. 499, dated 25th November 1862	30,000
Additional for servants in military cemeteries; Financial Resolution, No. 2-*a*, of August 1862, and No. 1048 *a*, dated 5th December 1862	347
TOTAL *Rs.*	12,41,35,922

REGULAR ESTIMATE:		
Charges, military - - - - -	*Rs.* 12,30,32,237	
Adjusted charges - - - - - -	12,12,364	
	12,42,44,601	
Deduct—		
Miscellaneous charges, which are refunds of retrenchments, credited as receipts; in other words, charges which appear on both sides - - - - - -	3,51,111	
		12,38,93,490
	Rs.	2,42,432

5. So that virtually the Regular Estimate of 1862–63, based upon the actual transactions of the first six months of that year, indicates a rate of expenditure for the year of nearly 2½ lakhs below what the Government were prepared for.

6. I beg now to inquire whether the Regular Estimates of each Presidency for 1862–63 should be adopted as the basis of the Appropriation Audit, or whether the original Budget Grant, augmented by the several Supplementary Grants, shall continue to be retained as such basis.

7. The Budget Estimates of 1863–64 being completed, have this day been submitted to the Secretary to the Government of India, in the Military Department, as was intimated would be done in my letter to your address (No. 2925 *b*), dated 27th instant; but two printed copies are herewith forwarded, for the purpose of immediately meeting any of the requirements of your Department.

8. In the Proceedings of the Government of India, Financial Department (No. 4648), dated 9th July 1862, the Military Finance Department were required to submit "a Schedule of all sanctioned fixed appointments and establishments in the Military and Civil Branches of the Military Department in the three Presidencies, showing the monthly and annual cost, in substitution of the Books or Registers formerly submitted by the Military Auditors General." This Schedule for 1863–64 is now under preparation, and will follow the Estimates without delay.

9. Further, in your Department's letter to my address (No. 968 *a*), dated 25th November 1862, para. 4, I was required to submit a Cash Requirement Estimate, which should exhibit the amount payable in India, not only for the expenditure proper of India, but also all payments made in India for the British Government, such as on account of the force in China, pensions, and other items.

10. The regular Estimate of 1862–63 was to all intents and purposes an Estimate of the Cash Requirements in India, with the single exception that it comprised the value of stores to be received from England, and which can easily be eliminated therefrom. That Estimate was based for the most part on eight months' transactions, and, as suggested in my letter (No 2925 *b*), dated 27th instant, might be accepted as a fair index of the cash transactions of 1863–64, under the heads "Debt" and "Remittances"; but, if a fresh Cash Requirement Estimate of 1863–64, based upon 10 months' actual transactions of 1862–63, be absolutely necessary, it will be prepared in a simple form, for the year itself. An early expression of your wishes on this point is desirable.

11. In conclusion, I beg to add that I purpose to submit to the Military Department a brief report on some of the more prominent features of the Budget Estimates of 1863–64, and printed copies of the same will be forwarded to you for information.

(No. 71 *b*.)

MEMORANDUM from Officiating Chief of the Military Finance Department to the Secretary to the Government of India, Financial Department (No. 58 *c*), dated Calcutta, 13 May 1863.

THE Officiating Chief of the Military Finance Department has the honour to forward to the Secretary to the Government of India, Financial Department, the accompanying two complete copies of the Budget Estimate for 1863–64, and to request that the two printed copies of the Budget Estimate forwarded with this Department's Report, number and date as per margin,* may be returned, as they were not quite complete.

* No. 2948 *b*, dated 29th April 1863.

(No. 72.)

No. 3059.—FINANCIAL DEPARTMENT, FORT WILLIAM, THE 23RD JUNE 1863.

Read the following Papers regarding the Budget Estimate of the Military Department for 1863-64 :—From Officiating Chief of the Military Finance Department, No. 58*c*, dated 13th May 1863, with Enclosure. From ditto, No. 2875 *b*, dated 17th April 1863.

RESOLUTION.

THE Honourable the President in Council has had under consideration, in the Financial Department, the Report of the Officiating Chief of the Military Finance Department, dated 30th April 1863, upon the Budget Estimate of Military Expenditure for the financial year 1863–64. This Report was addressed to the Military Secretary, and a copy of it was communicated to the Financial Department by Colonel Broome's Office Memorandum, No. 58*c*, dated 13th May.

2. The Estimates from the Military Controllers of the three Presidencies have been compiled and revised in the Military Finance Department, in a manner which reflects credit on Colonel Broome and those who have assisted him in the work.

3. In the sixth paragraph of his Report, Colonel Broome refers to changes which have been made in the classification of the headings of the Estimate. As the Annual Estimate is the basis of the system of military account, changes should not be made in the form of the Estimate without obvious necessity, and never without the previous sanction of the Financial Department. Such changes are incompatible with the essential object of readily comparing the expenditure under each head from year to year.

4. The large deductions made by the Military Finance Department from the Estimates of Commissariat Charges, as submitted by the Military Controllers, show that the officers in charge of the Commissariat have not given that attention to making close Estimates of their annual expenditure which was to be expected from them, and it is hoped that there will be a marked improvement in the preparation of the Estimates of this Department for 1864-65.

5. On the part of the Commissary General at Madras, the neglect of this important duty is reported in terms which render further notice indispensable. The Government of Madras should be furnished through the Military Department with a copy of paragraphs 12, 13, and 14 of Colonel Broome's Report, and should be requested to favour the President in Council with their opinion upon the conduct of the Commissary General, after calling upon that officer for any explanation he may have to offer.

6. The course of proceeding commended in the 18th paragraph, in reference to the Stud Department, is obviously proper, *i. e.*, that the Superintendent of Studs should submit to Government a general sketch of his intended operations for each year, assigning reasons, in detail, for his requirements, with a statement of his existing resources, and that when Government have considered and sanctioned his intended operations, he should then submit an Estimate for the review

of

of the Military Finance Department. It is requested that orders may be issued accordingly in the Military Department.

7. The charge (1,40,000 rupees) for the Punjab Frontier Police has been improperly admitted into the Military Estimate, and must be considered as cancelled. The charge is a civil one, and has been separately provided for in the Budget Estimate for police.

8. The same remark applies to 1,68,691 rupees, the charge for "Cantonment Joint Magistrates," which is also a civil charge, and is provided for under the proper head of the Civil Budget Estimate.

9. With respect to the statement of civil charges submitted with Colonel Broome's office memorandum, No. 2875 *b*, dated 17th April 1863, an early return should be furnished of the designation of the offices held by the military officers whose regimental pay and staff pay, &c., are therein included, as without such information the necessary transfers to the Estimates of the several Local Governments concerned cannot be made.

10. Deducting 3,08,691 rupees for the Punjab Frontier Police and Cantonment Joint Magistrates, the honourable the President in Council is pleased to sanction a grant of 12,61,60,600 rupees, as shown in the margin, on account of military expenditure and of civil charges to be defrayed by the Military Department in 1863–64.

	Military Expenditure.	Civil Expenditure.	Total.
	Rs.	*Rs.*	*Rs.*
Bengal - - -	7,27,18,500	1,57,600	7,28,76,100
Madras - - -	2,96,39,300	9,700	2,96,49,000
Bombay - - -	2,36,30,200	5,300	2,36,35,500
Total - - *Rs.*	12,59,88,000	1,72,600	12,61,60,600

11. The Military Receipts in 1863–64 have been assumed in this department at 82,20,000 rupees, *i. e.* :—

	Rs.
Bengal - - - - - - -	46,43,000
Madras - - - - - - -	18,84,000
Bombay - - - - - - -	16,93,000
Total - - - *Rs.*	82,20,000

If there should be reason to think that any of these figures require alteration, early and full information should be given to this department.

Ordered, that a copy of the above resolution be sent to the Military Department, with a request that communications may be made to the Government of Madras, and the Superintendent of Studs, as suggested therein, and that a copy of the resolution be sent to the Officiating Chief of the Military Finance Department for his information and guidance.

Ordered, also, that a copy of the resolution be sent to the Officiating Auditor General of India for information.

REPORT of the Military Finance Department on the REGULAR MILITARY ESTIMATE of 1863-64.

(No. 1704 c.)

From the Officiating Chief of the Military Finance Department, to the Secretary to the Government of India, Financial Department.

Sir, Calcutta, 20 February 1864.

AGREEABLY to the intimation conveyed in my letter, No. 1612, of the 4th February 1864, I beg now to review, as briefly as possible, the results of the Regular Estimate of 1863-64, for the Military Department, throughout India.

RECEIPTS.

2. *Revenue and Receipts.*—In the Budget Estimate, these were calculated at 91,79,400 rupees, but in the Regular Estimate at 77,01,400 rupees, being a difference of 14,78,000 rupees. Of this difference, 2,09,600 rupees is due to the reduction of the Income Tax from 4 to 3 per cent., 9,15,700 rupees to the abolition* of cash payments between departments, and the residue to the deduction of Recovered Retrenchments from charges, agreeably to Auditor General's letter, No. 446, dated 30th July 1863.

* Financial Resolution, No. 3837 of 18th August 1863.

3. *Debt.*—It will be observed that there is a large decrease, amounting to 2,23,04,900 rupees, in the Regular as compared with the Cash Requirement Estimate under the minor heads Deposits and Advances. In the Disbursement side, likewise, there is a decrease of 1,16,15,964 rupees, as shown below :—

	Cash Requirement Estimate.	Regular Estimate.	Difference.
	Rs.	*Rs.*	*Rs.*
Receipts - - - - - - - - -	2,66,16,200	43,11,300	2,23,04,900
Disbursements - - - - - - -	1,45,15,264	28,90,300	1,16,15,964
Difference - - - *Rs.*	1,21,00,936	14,12,000	1,06,88,936

so that the decreases on both sides are nearly proportionate, owing to the exclusion of mere book entries or paper transactions. The practice followed in reference to the Deposit and Advance account differs at the three Presidencies, and there is much room for amendment; but I purpose submitting a separate memorandum on the subject for the orders of the Financial Department, as any detailed explanation here would unnecessarily lengthen this report.

4. The other items on the receipt side, viz., Prize Funds, Local Remittances, and Remittances from other Governments, call for no further remarks than those contained in the explanatory notes attached to the estimates.

	Rs.
Bengal -	11,323
Madras -	29,034
Bombay	5,15,270
Rs.	5,55,627

5. The total estimated receipts amount to 14,47,36,300 rupees, and the cash in the hands of the military disbursing officers on the 1st May 1863, was 5,55,627 rupees as specified in the margin, making a total sum of 14,52,91,927 rupees to be accounted for.

MILITARY CHARGES.—PERSONNEL.

6. *Effective Army.*—There is a reduction of 9,92,115 rupees in the Regular as compared with the Budget Estimate under this head, of which, 7,03,567 rupees appertain to Bengal, being principally in the European and Native Infantry,

Infantry, and in Unposted, Unattached, and Unemployed Officers; 24,276 rupees, made up of small sums, appertain to Madras, and 2 64,272 rupees to Bombay, being, as in Bengal, in the items of Native Infantry and Unposted Officers.

7. *General Army Staff.*—The Regular Estimate exhibits an increase of 1,75,430 rupees in the staff of the three Presidencies, owing to the operation of General Order of Governor General, No. 156 A. of 13th October 1863, promulgating the new scale of staff salaries.

8. *Barrack Department.*—There is a decrease of 3,36,194 rupees in this department, the bulk of which, amounting to 301,272 rupees, affects the Bengal Estimate. The charges for Punkah-pulling and Tattie-watering were greatly over-estimated, as also the cost of the regular establishments. The Budget Estimate, however, was warranted by the actuals of 1861-62, as is the Regular Estimate by those of 1862-63, and the first six months of 1863-64.

9. *Medical Department.*—In the Indian Medical Establishment, the Regular Estimate indicates a net increase of 3,28,169 rupees, all of which belongs to the Madras Presidency, and is attributable to the unsatisfactory Estimate received from Madras, and referred to in this Department's Report, No. 2947 B., of 30th April 1863. In the British Medical Department there is a net decrease of 56,075 rupees.

10. *Ordnance Department.*—Net decrease, 63,353 rupees, owing to fluctuation in rank of officers and casualties among supernumerary warrant and non-commissioned officers.

11. *Pensions.*—Under this head, there is a decrease of 6,59,485 rupees, the amount in the Regular Estimate being 62,33,500 rupees as compared with 68,92,985 rupees in the Budget Estimate. Of the difference, 1,35,800 rupees is a transfer to Account Current, London, on account of the pensions granted before Acts 21 & 22 Vict. c. 106, from Lord Clive's Fund. The actual of 1862-63 amounted to 60,45,095 rupees, so that the reduction made would appear fully warranted.

12. *Topographical and Trigonometrical Surveys.*—In Financial Department's letter, No. 5240, of 29th October 1863, I was requested, when submitting the Regular Estimate, to report fully on "the actual financial requirements of the survey parties for the current year." The amount sanctioned in the Budget Estimate on account of the expenditure of these surveys, was 7,84,926 rupees: and subsequently sanction was accorded for the formation of a topographical survey party for the valley of Assam, and an extra grant of 30,707 rupees authorised to meet the extra expenditure during the current year. Also, to the establishment of a topographical party at Bombay in connection with the trigonometrical survey, at an annual cost of 55,000 rupees; to the purchase of instruments for 2,000 rupees, and training of surveyors at an annual cost of 3,600 rupees; to the formation of a second topographical party for Gwalior and Central India, at an annual cost of 9,586 rupees; and to increased pay to three officers of the Trigonometrical Survey. To meet all these additional charges, the Regular Estimate provides for an increase of only 50,976 rupees, as the actual rate of expenditure during the first six months is not in proportion to the Budget grant. But as that period is for the most part the recess season, the data are not altogether to be relied on. The Estimate of 1862-63 amounted to 7,82,088 rupees, and the actual sum disbursed was only 5,94,912 rupees, being less by 1,87,176 rupees than the Budget grant of that year.

Financial Resolution, No. 4147 of 27th August 1863.

Financial Resolution, No. 4163 of 28th August 1863.

Financial Resolution, No. 1656 of 22d April 1863.

Financial Resolution, No. 772 of 26th Sept. 1863.

13. *General Contingencies.*—The causes of the large increase of 9,80,088 rupees under this head, in the proportion of 3,91,900 rupees for Bengal, 2,73,018 rupees for Madras, and 3,15,170 rupees for Bombay, are stated in the remarks attached to the estimates; but I may here explain that in the Bengal Estimate it has been found necessary to increase the amounts allowed in the Budget Estimate on account of bounty, gratuity, and compensation to the troops, and railway charges, in addition to the extra grants made by Government, amounting to 87,900 rupees for the Nagpore Cavalry Chanda Fund, for the liquidation of debts of Insolvent Messes, compensation to the Rajah of Pachete and Ecbank, to the estate of Sir T. Metcalfe, and for subsistence allowance to Huzara Levies

and Tuniwal men. In Madras the addition is mainly on account of compensation for dearness of provisions. And, in Bombay, the augmentation was based on the progress of the actual expenditure, which, in the first six months, nearly exhausted the Budget grant.

14. On the whole Charges Personnel of the three presidencies, the regular estimate exhibits a decrease of 6,03,839 rupees, as compared with the Budget Estimate. The total of these charges amounts to 9,68,27,800 rupees; and the amount of similar charges in 1862-63 as recorded in the several military accountants' annual statements of receipts and disbursements otherwise termed actuals of 1862-63, was 9,70,37,404 rupees, showing a decrease of 2,09,604 rupees.

MILITARY CHARGES.—MATERIEL.

15. *Barrack Department.*—In the Bombay Estimate there is a decrease under this head of 1,00,416 rupees, which is a mere transfer to the Commissariat Department, as explained in Notes 49 and 61, attached to that estimate.

16. *Clothing Department.*—The estimated expenditure in this department shows an increase of 64,526 rupees, in the proportion of 26,334 rupees for Bengal, 23,250 rupees for Madras, and 14,942 rupees for Bombay; *vide* Notes attached to the estimates.

17. *Commissariat Department.*—A net increase of 3,65,974 rupees has been necessary under this head, the actuals of the current year, as far as available, indicating that the expenditure in the presidencies of Madras and Bombay is likely to exceed the Budget grant, while in Bengal it will probably fall below the grant. The Bengal Estimate has been decreased by 36,899 rupees, and those of Madras and Bombay increased respectively by 2,14,786 rupees and 1,88,087. The increase in the Madras Presidency is mainly attributable to a revised allotment of army cattle determined on in the Quarter Master General's Department, by which it has become necessary to add 340 camels and 1,294 draught bullocks to the existing numbers, and the extra amount is for their purchase and keep. The extra provision has been limited to the probable cash requirements within the current official year; *vide* Note 59 to the estimate. A contract for American drill, formerly selling at 6 annas per yard, appears recently to have been entered into, at Madras, at the rate of *Rs.* 1. 1. 10. per yard, threatening an additional expenditure of 37,000 rupees on account of supplies to the Clothing Department. The article is procurable of good quality in this presidency at 8 annas 6 pie per yard. The Controller has been addressed on the subject. The Bombay Government have specially objected to the reductions made by this Department, in the Budget Estimate of 1863-64, under the following heads:—

Stock Charges.	Malt Liquor.
Transport Charges.	Feeding Horses.

These objections will be more particularly replied to in a separate letter to the Military Department, whence they have been referred for report to this Department; but I would beg here briefly to explain, that, with the exception of the item of malt liquor, in which this Department inadvertently estimated 2,000 butts at the rate for hogsheads, and the proportion of carriage for the same, the actuals of 1862-63 and those of the first six months of 1863-64 would appear fully to justify the reductions made. The amount allowed for Stock Charges and Victualling Europeans was together 16,40,271 rupees. The actuals of 1862-63 under these two items were 15,57,600 rupees, and those of the first six months of the current year are 7,63,631 rupees. For transport charges, 5,75,963 rupees were allowed; the actuals of 1862-63 amounted to 5,01,600 rupees, those of 1861-62 to 5,16,222 rupees, and of the first six months of the current year to 3,00,200 rupees. In the case of feeding horses, the Bombay Commissary General included the cost of forage, and this Department provided, under Title I., for the pay of grass-cutters instead; *vide* Notes 51 to 63, Bombay Estimate. The increase of 1,88,087 made in the regular estimate and above adverted to, is partly a transfer from Barrack Department (*vide* para. 15 of this Report) and partly the requisite addition to the amount required for malt liquor.

18. *Ordnance*

18. *Ordnance Department.*—There is a net decrease of 50,075 rupees in this Department, fully explained in the notes to the Estimates.

19. *Stud Department.*—The estimate has been reduced by 1,54,656 rupees, of which 1,25,552 rupees are from the Bengal Estimate, in consequence of the non-purchase of the sanctioned number of stallions and mares, and 29,104 rupees from the Madras Estimate, being a reduction in the keep and road expenses of remounts, the numbers having been reduced. The Remount Agent at Madras included an additional sum of 1,05,900 rupees for the purchase of 200 horses in addition to the 500 sanctioned in the Budget Estimate, but the amount has been excluded by this Department, as such requirements should, in my opinion, be duly considered and formally sanctioned by Government before admission into either the Budget or Regular Estimate, as expenditure of this kind cannot come under the category of ordinary expenditure.

20. The total charges materiel, exclusive of the special provision made for the expenditure of the Sitana expedition, amounts to 2,52,41,200 rupees, against a sum of 2,51,12,519 rupees in the Budget Estimate, showing an increase of 1,28,681 rupees. The actuals of 1862-63, exclusive of Europe stores, amounted to 2,50,54,570 rupees, so that the Regular Estimate of 1863-64 is in excess by 1,86,630 rupees. The comparison between the totals of Titles I. and II. of the Regular Estimate of 1863-64 and the actuals of 1862-63 is as below :—

	Regular Estimate, 1863-64.	Actuals of 1862-63.	Difference.	
			Decrease.	Increase.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Title I. - - - - - -	9,68,27,800	9,70,37,404	2,09,604	—
Title II. - - - - - -	2,52,41,200	2,50,54,570	- -	1,86,630
	12,20,69,000	12,20,91,974	2,09,604	1,86,630
		Net Decrease - - -	22,974	

Civil Charges.

21. The amount exhibited in the Budget Estimate on account of Civil Charges was 2,14,285 rupees, all of which being strictly charges appertaining to the Civil Estimates, have been transferred to Remittances under the minor heads, Miscellaneous, and Monies disbursed by Paymasters on account of Civil Charges. A detailed statement of these charges was transmitted to Government with this Department's letter, No. 1218 c, dated 21st November 1863. The only Civil Charges exhibited in the Regular Estimate are the refunds of income tax, amounting to 16,200 rupees, and these have been retained merely because they are not fixed charges, and did not appear in the Military Budget Estimate. It is necessary to add, that the comparisons above made between the Budget and Regular Estimates of 1863-64 and actuals of 1862-63, are all exclusive of Civil Charges.

22. The total disbursements in the Military Department, including the Debt and Remittance Accounts, according to the Regular Estimate, will be 14,48,68,000 rupees against total receipts of 14,52,91,927 rupees, while the total military charges will probably be only 12,20,69,000 rupees, exclusive of the 30 lakhs on account of the Sitana expedition, and 16,200 rupees on account of Civil Charges.

I have, &c.
(signed) *Arthur Broome*, Colonel,
Officiating Chief of the Military Finance Department.

CONSOLIDATED BUDGET ESTIMATE of the MILITARY DEPARTMENT of ALL INDIA, for the Official Year 1864-65.

RECEIPTS.

CONSOLIDATED MILITARY BUDGET ESTIMATE of "RECEIPTS" for the Official Year 1864-65.

REVENUE AND RECEIPTS.	Bengal.	Madras.	Bombay.	India.
CIVIL.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Income tax	4,00,000	1,65,000	1,25,000	6,90,000
Abkaree collections	—	—	—	—
Bazar	—	—	—	—
Miscellaneous receipts	2,000	14,000	7,000	23,000
Total Civil Receipts *Rs.*	4,02,000	1,79,000	1,32,000	7,13,000
MISCELLANEOUS MILITARY RECEIPTS AND RECOVERIES.				
Medical stores	10,000	11,500	12,000	33,500
Clothing	37,000	50,000	45,000	1,32,000
Ordnance	2,50,000	1,00,000	2,50,000	6,00,000
Hospital stoppages	1,57,000	47,000	44,000	2,48,000
Commissariat stores, &c.	28,14,500	11,00,000	9,74,000	48,88,500
Stud Department	1,25,000	10,000	- -	1,35,000
Miscellaneous	3,00,000	2,15,000	61,000	5,76,000
Total Military Receipts *Rs.*	36,93,500	15,33,500	13,86,000	66,13,000
TOTAL Revenue and Receipts *Rs.*	40,95,500	17,12,500	15,18,000	73,26,000

Calcutta, 31 March 1864.

Arthur Broome, Colonel,
Officiating Chief, Military Finance Department.

CONSOLIDATED MILITARY BUDGET ESTIMATE FOR 1864-65.

DISBURSEMENTS.

ABSTRACT.

MILITARY CHARGES.

	CLASS I. EFFECTIVE SERVICES.		CLASS II. NON-EFFECTIVE SERVICES.	TOTAL.
	Personnel.	Materiel.	Personnel.	
	Rs.	*Rs.*	*Rs.*	*Rs.*
Bengal	5,24,94,600	1,51,92,100	22,03,400	6,98,90,100
Madras	2,05,73,800	57,30,400	29,87,400	2,92,91,600
Bombay	1,74,18,000	51,26,200	14,14,000	2,39,58,200
TOTAL *Rs.*	9,04,86,400	2,60,48,700	66,04,800	12,31,39,900

Consolidated Military Budget Estimate for 1864-65.—Disbursements—Military Charges—*continued.*

	VALUE OF STORES FROM ENGLAND.						TOTAL.
	Commissariat.	Clothing.	Ordnance.	Medical.	Trigonometrical Survey.	Quartermaster General's Department.	
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal - -	- -	8,76,400	5,87,233	50,206	11,804	- -	15,25,643
Madras - -	5,9	3,50,000	2,74,429	30,081	- -	- -	6,60,472
Bombay - -	- -	43,000	5,20,988	27,700	- -	500	5,92,188
TOTAL - *Rs.*	5,962	12,69,400	13,82,650	1,07,987	11,804	500	27,78,303

CIVIL CHARGES.

	Rs.
Bengal - - - - - - - - - - - - - - - -	6,000
Madras - - - - - - - - - - - - - - - -	1,800
Bombay - - - - - - - - - - - - - - - -	1,800
TOTAL Civil Charges - - - *Rs.*	9,600

CLASS I—EFFECTIVE SERVICES.

PERSONNEL.

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- Native ditto - - - - - - - 165
- Hyderabad Contingent - - - - - 165

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- General List, Cavalry - - - - - 164
- Ditto - Infantry - - - - - 164
- Unattached and Local Officers - - - 164

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- Divisional Staff - - - - - - 166
- Garrison and Station Staff - - - - 166

Staff of Irregular Forces - - - - - - 166

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- Barrack Department - - - - - 167
- Camp Equipage Department - - - - 167
- Clothing Department - - - - - 167
- Commissariat Department - - - - 168
- Medical Department - - - - - 169
- Military Account Department - - - - 169
- Ordnance Department - - - - - 170
- Stud and Remount Department - - - 170
- Judge Advocate General's Department - - 171
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PERSONNEL—*continued.*

PAY AND ALLOWANCES: PAGE.

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- Topographical Survey - - - - - 172
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MATERIEL.

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- Clothing Department - - - - - 167
- Commissariat Department - - - - 168
- Medical Department - - - - - 169
- Ordnance Department - - - - - 170
- Stud and Remount Department - - - 170

Educational and Scientific Departments:
- Army Educational Department - - - 171
- Trigonometrical Survey - - - - - 172

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- Camp of Exercise - - - - - - 173
- Sitana Expedition - - - - - - 173
- Sanitary Commission - - - - - 173

CLASS II.—NON-EFFECTIVE SERVICES.

PERSONNEL.

ALLOWANCES: PAGE.
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- Pensioned Officers - - - - - - - 174
- Pensions - - - - - - - - - 174
- Ditto, Hyderabad Contingent - - - - 174
- General Officers, Unattached - - - - 174

CONSOLIDATED MILITARY BUDGET ESTIMATE of DISBURSEMENTS for the Official Year 1864-65.

Articles.	EFFECTIVE SERVICES, CLASS I.	Bengal.	Madras.	Bombay.	INDIA. Personnel.	INDIA. Material.
	REGIMENTAL PAY AND ALLOWANCES.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
	CHAPTER I.—EUROPEAN.					
1	Artillery:					
A	Horse Artillery	12,33,300	4,37,700	3,85,800	20,56,800	—
B	Light Field Batteries	20,93,200	10,76,700	10,05,800	41,75,700	—
C	Heavy - ditto	2,53,800	42,200	21,000	3,17,000	—
D	Garrison - ditto	4,32,300	2,92,300	1,65,000	8,89,600	—
E	Eurasian Artillery	25,100	- -	- -	25,100	—
	TOTAL	40,37,700	18,48,900	15,77,600	74,64,200	—
2	Cavalry:					
A	Line Regiments	24,91,900	5,99,600	6,31,900	37,23,400	—
B	Lahore Light Horse	88,700	- -	- -	88,700	—
	TOTAL	25,80,600	5,99,600	6,31,900	38,12,100	—
3	Infantry:					
A	Line Regiments	1,11,59,000	27,77,100	30,37,700	1,69,73,800	—
B	East Indian ditto	—	—	—	—	—
	TOTAL	1,11,59,000	27,77,100	30,37,700	1,69,73,800	—
4	Engineers:					
A	Officers	41,500	51,000	25,500	1,18,000	—
B	Sappers and Miners	- -	39,700	- -	39,700	—
	TOTAL	41,500	90,700	25,500	1,57,700	—
5	Invalid and Veteran Establishment:					
A	Officers	1,80,600	1,55,000	77,000	4,12,600	—
B	Artillery Companies	20,400	58,200	- -	78,600	—
C	Infantry - ditto	7,400	18,600	- -	26,000	—
	TOTAL	2,08,400	2,31,800	77,000	5,17,200	—
6	Miscellaneous Officers:					
A	Staff Corps	2,50,500	2,14,100	12,000	4,76,600	—
B	General List, Cavalry } including Cadres of	2,74,600	1,54,800			
C	Ditto - Infantry } Old Corps	14,61,800	5,57,700	2,06,900	26,91,700	—
D	Unattached and Local	31,000	4,900			
	TOTAL	20,17,900	9,31,500	2,18,900	31,68,300	—
7	Officers with Civil and Public Works Department, and under the Government of India	- -	- -	10,800	10,800	—
8	Colonels' Allowance Payable in India:					
A	Artillery	5,550	5,500	5,500	16,500	—
B	Cavalry	5,500	- -	- -	5,500	—
C	Infantry	87,600	43,800	- -	1,31,400	—
D	Engineers	5,500	- -	5,500	11,000	—
	TOTAL	1,04,100	49,300	11,000	1,64,400	—
	TOTAL of European Army *Rs.*	2,01,49,200	65,28,900	55,90,400	3,22,68,500	—

Consolidated Military Budget Estimate of Disbursements for the Official Year 1864-65—*continued.*

Articles.	EFFECTIVE SERVICES, Class I.	Bengal.	Madras.	Bombay.	India. Personnel.	India. Materiel.
	Chapter II.—Native Army.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	Artillery :					
A	Field Batteries	1,30,400				
B	Mountain Train ditto	86,000	14,000	85,500	3,50,400	—
C	Garrison Batteries	34,500				
	Total	2,50,900	14,000	85,500	3,50,400	—
2	Governor General's and Governor's body guard	76,000	27,300	- -	1,03,300	—
3	Cavalry	62,46,100	7,32,000	21,04,900	90,83,000	—
4	Infantry	85,32,100	59,19,300	38,71,200	1,83,22,600	—
5	Sappers and Miners	2,39,900	2,54,900	1,28,800	6,23,600	—
	Total of Native Army	1,53,45,000	69,47,500	61,90,400	2,84,82,900	—
	Chapter III.—Hyderabad Contingent.					
1	Artillery	1,56,000	- -	- -	1,56,000	—
2	Cavalry	10,92,800	- -	- -	10,92,800	—
3	Infantry	7,94,100	- -	- -	7,94,100	—
	Total of Hyderabad Contingent	20,42,900	- -	- -	20,42,900	—
	Grand Total of European and Native Army	3,75,37,100	1,34,76,400	1,17,80,800	6,27,94,300	—
	ARMY STAFF.					
	Chapter I.—Regular Army Staff.					
1	Head Quarters :					
A	Commander in Chief and Personal Staff	1,55,200	1,03,800	1,01,000	3,60,000	—
B	Office Establishment	11,500	1,900	2,300	15,700	—
C	Contingencies	3,300	700	1,000	5,000	—
D	Travelling allowances	3,000	600	1,400	5,000	—
	Total	1,73,000	1,07,000	1,05,700	3,85,700	—
2	Adjutant General's Department:					
A	Staff Officers, including deputy and assistant adjutants general of Artillery	2,19,700	1,73,000	1,19,000	5,11,700	—
B	Office establishment	1,39,900	44,900	33,900	2,18,700	—
C	Contingencies	21,700	4,700	10,000	36,400	—
D	Travelling allowances	29,700	1,900	2,100	33,700	—
	Total	4,11,000	2,24,500	1,65,000	8,00,500	—
3	Quartermaster General's Department:					
A	Staff officers	2,02,000	1,51,400	1,33,000	4,86,400	—
B	Office establishment	36,600	26,300	34,300	97,200	—
C	Contingencies	32,300	2,200	14,500	49,000	—
D	Travelling allowances	9,400	1,000	3,300	13,700	—
	Total	2,80,300	1,80,900	1,85,100	6,46,300	—
4	Divisional and Brigade Staff:					
A	Officers commanding divisional and personal staff	3,39,300	3,51,100	1,92,000	8,82,400	—
B	Ditto brigades and brigade majors	5,83,800	1,30,100	3,07,700	10,21,600	—
	Total	9,23,100	4,81,200	4,99,700	19,04,000	—

Note.—Quartermaster General's Department, stores from England - - - - - - 500

Consolidated Military Budget Estimate of Disbursements for the Official Year 1864-65—*continued.*

Articles.	EFFECTIVE SERVICES, Class I.	Bengal.	Madras.	Bomb y.	India.	
					Personnel.	Materiel.
	Army Staff—*continued.*					
	Chapter I.—Regular Army Staff—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
5	Inspectors of Artillery and Brigade Majors:					
A	Staff officers	74,600	37,000	34,900	1,46,500	—
B	Office establishment	—	—	—	—	—
C	Contingencies	- -	800	- -	800	—
D	Travelling allowances	4,000	800	600	5,400	—
	Total	78,600	38,600	35,500	1,52,700	—
6	Garrison and Station Staff:					
A	Garrison staff	90,400	90,100	90,000	2,70,500	—
B	Hill sanataria	1,19,200	18,700	17,000	1,54,900	—
C	Station interpreters	87,800	- -	- -	87,800	—
D	Station staff officers	14,700	34,300	37,000	86,000	—
E	Miscellaneous (prisons, institutes, &c.)	1,72,900	28,100	27,600	2,28,600	—
	Total	4,85,000	1,71,200	1,71,600	8,27,800	—
	Chapter II.—Staff of Irregular Forces.					
1	Punjaub	34,900	- -	- -	34,900	—
2	Hyderabad Contingent	68,300	- -	- -	68,300	—
	Total of Army Staff	24,54,200	12,03,400	11,62,600	48,20,200	—
	ADMINISTRATIVE STAFF.					
	Chapter I.—Secretaries.					
	Section I.—Personal Staff to Governor General, and Governors of Presidencies.					
1	Military secretary and aides-de-camp	55,200	17,700	24,000	96,900	—
2	Office establishment	7,100	- -	900	8,000	—
3	Ditto contingencies	1,200	- -	700	1,900	—
4	Travelling allowances	4,100	- -	200	4,300	—
5	Band and band contingencies	—	—	—	—	—
	Total	67,600	17,700	25,800	1,11,100	—
	Section II.—Personal Staff to the President in Council.					
1	Military secretary and aides-de camp	—	—	—	—	—
2	Office establishments	—	—	—	—	—
3	Ditto contingencies	—	—	—	—	—
	Total	—	—	—	—	—
	Section III.—Personal Staff to Lieutenant Governor of Bengal.					
1	Aides-de-camp	8,700	- -	- -	8,700	—
2	Office establishment	—	—	—	—	—
3	Ditto contingencies	—	—	—	—	—
	Total	8,700	- -	- -	8,700	—
	Section IV.—Personal Staff to Lieutenant Governor, North Western Provinces.					
1	Aides-de-camp	8,000	- -	- -	8,000	—
2	Office establishment	—	—	—	—	—
3	Contingencies	—	—	—	—	—
	Total	8,000	- -	- -	8,000	—
	Section V.—Personal Staff to Lieutenant Governor, Punjaub.					
1	Aides-de-camp	6,600	- -	- -	6,600	—
2	Office establishment	—	—	—	—	—
3	Contingencies	—	—	—	—	—
	Total	6,600	- -	- -	6,600	—

Consolidated Military Budget Estimate of Disbursements for the Official Year 1864-65—*continued.*

Articles.	EFFECTIVE SERVICES, Class I	Bengal.	Madras.	Bombay.	India. Personnel.	India. Materiel.
	Chapter II.—Bazar Department.	*Rs.*	*Rs.*	*Rs*	*Rs.*	*Rs.*
1	Supervising officers	—	—	—	—	—
2	Executive ditto	4,500	1,800	- -	6,300	—
3	Warrant and non-commissioned ditto	17,600	- -	2,800	20,400	—
4	Bazar establishment	14,000	- -	13,300	27,300	—
5	Office ditto or allowance	7,100	3,800	6,400	17,300	—
6	Ditto contingencies	- -	- -	3,200	3,200	—
7	Bazar police force	7,600	1,800	12,000	21,400	—
8	Miscellaneous	- -	- -	2,900	2,900	—
	Total	50,800	7,400	40,600	98,800	—
	Chapter III.—Barrack Department.					
	Section I.—Personnel.					
1	Supervising officers	—	—	—	—	—
2	Executive ditto	1,23,800	20,700	38,200	1,82,700	—
3	Barrack serjeants	89,400	17,200	26,100	1,32,700	—
4	Office establishments or allowance	43,000	500	7,300	50,800	—
5	Regular establishment	21,000	60,600	7,000	88,600	—
6	Conservancy ditto	51,900	21,600	61,000	1,34,500	—
7	Punkah-pulling ditto	2,66,900	36,800	17,300	3,21,000	—
8	Tattie-watering ditto	99,600	2,200	14,100	1,15,900	—
	Total	6,95,600	1,59,600	1,71,000	10,26,200	—
	Section II.—Materiel. (Supplied through Commissariat Department)					
1	Lighting and cleaning	1,50,380	94,300	63,000	- -	3,07,680
2	Petty supplies, including utensils	2,28,440	27,900	1,400	- -	2,57,740
3	Barrack furniture	2,66,060	68,200	1,01,000	- -	4,35,260
4	Carriage	18,820	- -	3,000	- -	21,820
5	Repairs to barrack fixtures and miscellaneous	- -	3,300	26,600	- -	29,900
	Total	6,63,700	1,93,700	1,95,000	- -	10,52,400
	Chapter IV.—Camp Equipage Department.					
	Section I.—Personnel.					
1	Non-commissioned native officers	- -	6,400	6,900	13,300	—
2	Lascars	-	34,100	38,600	72,700	—
3	Writers	- -	500	400	900	—
4	Extra batta on command	- -	1,000	900	1,900	—
5	Stationery allowances, &c.	—	—	—	- -	—
	Total	- -	42,000	46,800	88,800	—
	Section II.—Materiel.					
1	Supplies through Commissariat Department	- -	1,600	- -	- -	1,600
	Chapter V.—Clothing Department.					
	Section I.—Personnel.					
1	Supervising officers	- -	- -	4,800	4,800	—
2	Executive ditto	35,400	21,600	21,000	78,000	—
3	Warrant and non-commissioned officers	6,500	- -	- -	6,500	—
4	Manufacturing establishment	19,000	8,600	6,000	33,600	—
5	Office ditto	14,800	13,100	10,000	37,900	—
6	Ditto contingencies	6,300	4,700	700	11,700	—
	Total	82,000	48,000	42,500	1,72,500	—
	Note.—Clothing Stores from England	8,76,400	3,50,000	43,000	- - -	12,69,400

Consolidated Military Budget Estimate of Disbursements for the Official Year 1864-65—*continued.*

Articles.	EFFECTIVE SERVICES, CLASS I.	Bengal.	Madras.	Bombay.	INDIA. Personnel.	INDIA. Materiel.
	CHAPTER V.—CLOTHING DEPARTMENT—*contd.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
	Section II.—Materiel.					
1	Supplies through Commissariat Department	27,100	23,900	4,700	- -	55,700
1½	Making uniforms, European troops	1,20,980	28,500	24,000	- -	1,73,480
2	Compensation	5,31,720	1,04,000	1,55,000	- -	7,90,720
3	Altering clothing, British troops	12,700	4,000	3,000	- -	19,700
4	Making uniforms, native ditto	30,400	11,000	16,000	- -	57,400
5	Great coats and cloaks	9,200	3,100	2,600	- -	14,900
6	Contingencies	10,300	20,200	30,000	- -	60,500
7	Packing charges	34,500	3,200	3,000	- -	40,700
8	Standards and colours	2,000	- -	1,000	- -	3,000
9	Freight for stores from England	9,000	2,000	400	- -	11,400
	TOTAL	7,87,900	1,99,900	2,39,700	- -	12,27,500
	CHAPTER VI.—COMMISSARIAT DEPARTMENT.					
	Section I.—Personnel.					
1	Supervising officers	1,00,300	74,600	46,500	2,21,400	—
2	Executive ditto	4,13,900	2,18,600	1,89,400	8,21,900	—
3	Warrant and non-commissioned officers	1,86,700	66,600	46,000	2,99,300	—
4	Office establishment	2,84,700	98,100	1,09,000	4,91,800	—
5	Ditto contingencies	91,400	5,200	11,000	1,07,600	—
6	Victualling establishment	91,000	4,800	12,000	1,07,800	—
7	Dieting European ditto	3,02,600	13,000	1,500	3,17,100	—
7½	Ditto native ditto	1,22,200	6,900	- -	1,29,100	—
8	Godown (stock) ditto	80,500	34,300	55,000	1,69,800	—
9	Cattle ditto	28,600	7,800	3,000	39,400	—
10	Dooley bearers	2,08,600	1,48,600	74,000	4,31,200	—
11	Quartermaster's establishment	65,900	- -	- -	65,900	—
	TOTAL	19,76,400	6,78,500	5,47,400	32,02,300	—
	Section II.—Materiel.					
1	Victualling Europeans	38,62,900	13,00,000	11,77,800	- -	63,40,700
2	Ditto natives	65,900	2,65,000	1,30,000	- -	4,60,900
3	Stock charges	8,63,000	1,75,700	3,85,000	- -	14,23,700
4	Malt liquor	20,46,500	5,96,200	8,31,000	- -	34,73,700
5	Rum and arrack	5,37,000	1,93,800	1,20,000	- -	8,50,800
6	Purchase of live stock	92,400	96,500	30,000	- -	2,18,900
7	Transport charges (commissariat)	20,00,000	7,80,000	6,00,000	- -	33,80,000
7½	Ditto, ditto (soldiers and baggage)					
8	Quartermaster's charges	25,000	- -	2,400	- -	27,400
9	Horses	4,90,400	4,00,000	3,80,000	- -	12,70,400
10	Bedding	3,10,000	1,20,000	1,17,000	- -	5,47,000
11	Miscellaneous	11,100	18,500	70,000	- -	99,600
12	Freight for stores from England	—	—	—	—	—
	TOTAL	1,03,04,200	39,45,700	38,43,200	- -	1,80,93,100

Section III.—Supplies by Commissariat to other Departments included under those Departments.

		Rs.
Barrack Department, Camp equipage ditto, Clothing ditto	Bengal	26,92,300
Medical ditto, Ordnance ditto, Stud ditto	Madras	9,61,400
Stationery ditto, Trigonometrical survey	Bombay	6,84,900
TOTAL *Rs.*		43,38,600

NOTE.—Commissariat Stores from England - - - - - - 5,962 - - - - - - 5,962

Consolidated Military Budget Estimate of Disbursements for the Official Year 1864-65—*continued.*

Articles.	EFFECTIVE SERVICES, Class I.	Bengal.	Madras.	Bombay.	India. Personnel.	India. Materiel.
	Chapter VII.—Medical Department.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
	Section I.—Indian Service.					
1	Supervising officers	4,26,100	2,23,000	1,83,000	8,32,100	—
2	Executive ditto	12,47,100	6,14,700	4,88,000	23,49,800	—
3	Veterinary ditto	1,00,400	35,900	20,000	1,56,300	—
4	Warrant ditto	3,85,300	2,15,400	1,22,000	7,22,700	—
5	Native doctors	1,14,100	55,700	38,000	2,07,800	—
6	Store establishments and hospitals	33,900	4,400	9,300	47,600	—
7	Office ditto	21,700	21,500	14,000	57,200	—
8	Ditto, contingencies	27,800	3,800	3,100	34,700	—
9	Head money	43,600	47,500	5,600	96,700	—
	Total	24,00,000	12,21,900	8,83,000	45,04,900	—
	Section II.—Hyderabad Contingent.					
1	Supervising officers	2,400	- -	- -	2,400	—
2	Executive ditto	50,800	- -	- -	50,800	—
3	Veterinary ditto	—	—	—	—	—
4	Warrant ditto	21,500	- -	- -	21,500	—
5	Native doctors	—	—	—	—	—
6	Store establishments and hospitals	—	—	—	—	—
7	Office ditto	1,600	- -	- -	1,600	—
8	Ditto, contingencies	—	—	—	—	—
9	Head money	1,800	- -	- -	1,800	—
	Total	78,100	- -	- -	78,100	—
	Section III.—British Forces.					
1	Supervising officers	95,500	25,800	23,000	1,44,300	—
2	Executive staff ditto	3,28,900	27,800	22,600	3,79,300	—
3	Office establishment	19,100	3,500	2,600	25,200	—
4	Ditto, contingencies	3,500	1,600	400	5,500	—
	Total	4,47,000	58,700	48,600	5,54,300	—
	Section IV.—Materiel.					
A	Local purchase of Bazar stores	- -	- -	6,600	- -	6,600
	(Supplies through Commissariat Department.)					
1	European hospital supplies		3,80,000			
2	Native - ditto - ditto		58,000			
3	Medical depôt - ditto		11,100			
4	Contingencies	8,56,000	10,000	4,27,500	- -	17,70,000
5	Carriage		11,400			
6	Medical comforts on board-ship		16,000			
7	Freight for stores from England	1,100	- -	1,700	- -	2,800
	Total	8,57,100	4,86,500	4,35,800	- -	17,79,400
	Chapter VIII.—Military Account Department.					
	Section I.—Staff Officers.					
1	Supervising officers	70,000	- -	- -	70,000	—
1½	Controller, military accountant, and compiler	88,900	74,900	55,000	2,18,800	—
2	Examiners, Pay Department	27,600	15,000	16,000	58,600	—
3	Ditto, Commissariat ditto	27,300	19,700	20,000	67,000	—
4	Ditto, Medical - ditto	15,300	13,800	12,000	41,100	—
5	Ditto, Ordnance - ditto	9,200	13,700	11,000	33,900	—
6	Pay, invalid, and pension paymasters	1,28,600	1,62,400	1,08,000	3,99,000	—
	Total	3,66,900	2,99,500	2,22,000	8,88,400	—
	Note.—Medical Stores from England	50,206	30,081	27,700	- -	1,07,987

Consolidated Military Budget Estimate of Disbursements for the Official Year 1864-65—*continued.*

Articles.	EFFECTIVE SERVICES, CLASS I.	Bengal.	Madras.	Bombay.	INDIA. Personnel.	INDIA. Materiel.
	Chapter VIII.—Military Account Department—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
	Section II.—Office Establishment of the Military Account Department.					
1	Supervising officers	53,000	- -	- -	53,000	—
1½	Controller, military accountant, and compiler	1,14,800	90,500	46,000	3,69,400	—
2	Examiners, Pay Department	83,100		35,000		—
3	Ditto, Commissariat ditto	81,700	39,800	37,000	1,58,500	—
4	Ditto, Stud - ditto	4,600	- -	- -	4,600	—
5	Ditto, Medical - ditto	18,600	3,600	6,800	29,000	—
6	Ditto, Ordnance - ditto	40,700	- -	23,000	63,700	—
7	Ditto, Barrack - ditto	3,400	- -	- -	3,400	—
8	Ditto, Clothing - ditto	10,900	- -	- -	10,900	—
9	Pay, invalid, and pension paymasters	1,22,600	86,600	69,000	2,78,200	—
	TOTAL	5,33,400	2,20,500	2,16,800	9,70,700	—
	CHAPTER IX.—ORDNANCE DEPARTMENT.					
	Section I.—Personnel.					
1	Supervising officers	65,600	36,600	23,000	1,25,200	—
2	Executive - ditto	88,200	1,40,100	78,000	3,06,300	—
3	Warrant and non-commissioned officers	2,74,700	1,52,400	1,50,000	5,77,100	—
4	Executive establishment	2,36,200	1,61,600	2,25,000	6,22,800	—
5	Office establishment	94,500	79,800	59,000	2,33,300	—
6	Ditto contingencies	12,100	300	4,200	16,600	—
7	Superintendents of manufactories	74,300	50,800	31,000	1,56,100	—
8	Manufacturing establishment	1,70,600	1,03,400	79,000	3,53,000	—
9	Miscellaneous	3,400	30,900	12,000	46,300	—
	TOTAL	10,19,600	7,55,900	6,61,200	24,36,700	—
	Section II.—Materiel.					
1	Supplies through the Commissariat Department	11,44,100	2,48,800	56,000	- -	14,48,900
1½	Supply of local stores	- -	- -	1,65,000	- -	1,65,000
2	Repair of camp equipage	48,000	400	17,600	- -	66,000
3	Ditto of harness and saddlery	31,900	89,700	9,700	- -	1,31,300
4	Contingent expenses	12,300	33,800	4,500	- -	50,600
5	Forest operations	86,800	- -	- -	- -	86,800
6	Timber agency supplies	97,200	- -	1,37,000	- -	2,34,200
7	Freight for stores from port to port	40,000	28,200	2,100	- -	70,300
8	Ditto - ditto from England	23,200	12,000	20,000	- -	55,200
9	Cattle Department	- -	6,000	- -	- -	6,000
10	Ditto for watering horses	- -	6,000	- -	- -	6,000
11	Ditto for clearing parade grounds	- -	3,000	- -	- -	3,000
12	Miscellaneous charges	- -	3,000	- -	- -	3,000
	TOTAL	14,83,500	4,30,900	4,11,900	- -	23,26,300
	CHAPTER X.—STUD AND REMOUNT DEPARTMENT.					
	Section I.—Personnel.					
1	Supervising officers	58,500	21,900	- -	80,400	—
2	Executive - ditto	1,09,700	- -	2,200	1,11,900	—
3	Warrant and non-commissioned officers	23,000	3,700	- -	26,700	—
4	Stud and cattle establishment	30,300	- -	700	31,000	—
5	Office - ditto	34,000	4,200	- -	38,200	—
6	Ditto contingencies	12,100	- -	- -	12,100	—
7	Superintendent of cattle farm	4,800	- -	- -	4,800	—
	TOTAL	2,72,400	29,800	2,900	3,05,100	—
	NOTE.—Ordnance Stores from England	5,87,233	2,74,429	5,20,988	- -	13,82,650

Consolidated Military Budget Estimate of Disbursements for the Official Year 1864-65.—*continued.*

Articles.	EFFECTIVE SERVICES, Class I.	Bengal.	Madras.	Bombay.	India. Personnel.	India. Materiel.
	Chapter X.—Stud and Remount Department—*continued.* Section II.—Materiel.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	Supplies through Commissariat Department	—	—	—	—	—
1½	Keep of cattle	- -	65,200	600	- -	65,800
A	Stallions	35,600	- -	- -	- -	35,600
B	Colts and fillies	4,54,400	- -	- -	- -	4,54,400
C	Mares	31,000	- -	- -	- -	31,000
D	Cart horses	1,400	- -	- -	- -	1,400
E	Camels	500	- -	- -	- -	500
F	Bullocks	57,200	- -	- -	- -	57,200
G	Cultivation bullocks	44,700	- -	- -	- -	44,700
2 A	Road expenses of cattle	40,200	21,400	- -	- -	61,600
2 B	Ditto ditto of remounts	—	—	—	—	—
3	Purchase of cattle	- -	3,45,000	- -	- -	3,45,000
A	Stallions	37,500	- -	- -	- -	37,500
B	Colts and fillies	2,10,000	- -	- -	- -	2,10,000
C	Mares	60,000	- -	- -	- -	60,000
D	Camels	600	- -	- -	- -	600
E	Bullocks	5,100	- -	- -	- -	5,100
4	Contingencies	29,200	32,200	- -	- -	61,400
5	Feed of selected remounts	50,000	- -	- -	- -	50,000
	Total	10,57,400	4,63,800	600	- -	15,21,800
	Chapter XI.—Judge Advocate General's Department.					
1	Staff officers	1,54,500	1,29,400	76,000	3,59,900	—
2	Office establishment	12,200	9,900	3,900	26,000	—
3	Ditto contingencies	1,900	1,100	2,400	5,400	—
4	Travelling allowances	2,600	700	200	3,500	—
	Total	1,71,200	1,41,100	82,500	3,94,800	—
	Chapter XII.—Stationery Department.					
1	Supplies through Commissariat Department	- -	6,900	- -	- -	6,900
1½	Books for schools					
2	Carriage, &c.	- -	100	- -	- -	100
3	Freight from port to port	- -	800	- -	- -	800
4	Ditto from England	- -	500	- -	- -	500
	Total	- -	8,300	- -	- -	8,300
	Total of Administrative Staff	2,33,38,100	94,11,000	81,17,300	1,48,56,000	2,60,10,400
	EDUCATIONAL & SCIENTIFIC STAFF.					
	Chapter I.—Army Educational Department. Section I.—Personnel.					
1	Supervising officers	8,100	- -	14,000	22,100	—
2	Office establishment	400	- -	900	1,300	—
3	Ditto contingencies	800	- -	900	1,700	—
4	Trained schoolmasters, European	36,800	33,900	24,400	95,100	—
5	Ditto schoolmisfresses, ditto	13,100	6,600	4,000	23,700	—
6	Assistant schoolmasters	22,700	1,000	2,300	26,000	—
7	Schoolmaster serjeants	4,800	700	3,500	9,000	—
8	Monitresses and pupil teachers	- -	40,600	1,900	42,500	—
	Total	86,700	82,800	51,900	2,21,400	—
	Section II.—Normal Schools.					
	Miscellaneous	17,600	1,100	- -	18,700	—
	Section III.—Materiel.					
1	Purchase of books and materials	35,000	- -	- -	- -	35,000
2	Contingencies	3,000	- -	- -	- -	3,000
3	Freight for stores from England	—	—	—	—	—
	Total	38,000	- -	- -	- -	38,000

Consolidated Military Budget Estimate of Disbursements for the Official Year 1864-65—*continued.*

Articles.	EFFECTIVE SERVICES, Class I.	Bengal.	Madras.	Bombay.	India. Personnel.	India. Materiel.
	Chapter II.—Musketry Department.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	Supervising officers	54,100	17,400	21,000	92,500	—
2	Office establishment	9,400	1,700	1,700	12,800	—
3	Ditto contingencies	11,100	400	300	17,700	—
4	Extra batta		3,800	2,100		
5	Instructors of musketry and assistant ditto	89,200	26,400	21,100	1,36,700	—
6	Serjeants instructors of musketry	22,900	5,900	1,400	30,200	—
	Total	1,86,700	55,600	47,600	2,89,900	—
	Chapter III.—Topographical Survey.					
1	Supervising officers	—	—	—	—	—
2	Executive ditto	1,05,600	-	-	1,05,600	—
3	Field establishment	2,24,300	-	-	2,24,300	—
4	Office and civil ditto		-	-		
5	Ditto, contingencies	51,200	-	-	51,200	—
	Total	3,81,100	-	-	3,81,100	—
	Chapter IV.—Pegu Topographical Survey.					
1	Supervising officers	—	—	—	—	—
2	Executive ditto	21,600	-	-	21,600	—
3	Field establishments	14,000	-	-	14,000	—
4	Office and civil ditto					
5	Ditto, contingencies	9,800	-	-	9,800	—
	Total	45,400	-	-	45,400	—
	Chapter V.—Great Trigonometrical Survey.					
	Section I.—Personnel.					
1	Supervising officers	23,600	-	-	23,600	—
2	Executive ditto	1,39,700	-	-	1,39,700	—
3	Field establishment	2,41,300	-	-	2,41,300	—
4	Office and civil ditto	19,700	-	-	19,700	—
5	Ditto, contingencies	98,100	-	-	98,100	—
	Total	5,22,400	-	-	5,22,400	—
	Section II.—Materiel.					
1	Local purchases	—	—	—	—	—
2	Freight for stores from England	300	-	-	-	300
	Total	300	-	-	-	300
	Total of Educational and Scientific Staff	12,78,200	1,39,500	99,500	14,78,900	38,300
	MISCELLANEOUS.					
	Chapter I.—Donations to Asylums.					
1	Surgeon or superintendents	10,800	-	-	10,800	—
2	Medical warrant officers	1,200	-	-	1,200	—
3	Educational staff	16,300	-	2,000	18,300	—
4	Establishment	10,000	-	-	10,000	—
5	Servants	8,000	-	-	8,000	—
6	Contingencies	75,600	-	2,000	77,600	—
7	Orphan pensions	900	16,200	24,000	41,100	—
8	Miscellaneous donations	1,52,000	-	-	1,52,000	—
	Total	2,74,800	16,200	28,000	3,19,000	—
	Note.—Trigonometrical Survey Stores from England	11,804	-	-	-	11,804

Consolidated Military Budget Estimate of Disbursements for the Official Year 1864-65—*continued.*

Articles.	EFFECTIVE SERVICES, Class I.	Bengal.	Madras.	Bombay.	India. Personnel.	India. Materiel.
	Miscellaneous—*continued.*					
	Chapter II.—Family Allowance.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
	Section I.—Regular Army - -	2,93,500	2,15,000	1,06,000	6,14,500	—
	Section II.—Hyderabad Contingent -	1,400	- -	- -	1,400	—
	Chapter III.—Divine Service.					
	Section I.—Presbyterian.					
1	Chaplains - - - - - - -	38,400	- -	6,000	44,400	—
2	Travelling allowances - - - - -	200	400	- -	600	—
3	Contingencies - - - - - -	500	- -	- -	500	—
	Total - - -	39,100	400	6,000	45,500	—
	Section II.—Roman Catholic.					
1	Priests - - - - - - - - -	84,600	45,600	45,000	1,75,200	—
2	Travelling allowances - - - - -	6,800	1,500	1,000	9,300	—
3	Contingencies - - - - - -	11,600	4,700	6,000	22,300	—
4	Compensation for use of chapels - - -	1,400	- -	- -	1,400	—
	Total - - -	1,04,400	51,800	52,000	2,08,200	—
	Chapter IV.—Pay in Virtue of Orders of Merit.					
	Section I.—Order of Merit.					
A	Indian Army - - - - - - -	57,600	4,100	8,200	69,900	—
B	Hyderabad Contingent - - - - -	11,100	- -	- -	11,100	—
	Total - - -	68,700	4,100	8,200	81,000	—
	Section II.—Order of British India.					
A	Indian Army - - - - - - -	30,300	4,400	6,700	41,400	—
B	Hyderabad Contingent - - - - -	2,600	- -	- -	2,600	—
	Total - - -	32,900	4,400	6,700	44,000	—
	Section III.—Victoria Cross - -	4,200	500	300	5,000	—
	Chapter V.—Passage Money - -	11,68,200	5,50,000	2,86,000	20,04,200	—
	Chapter VI.—General Contingencies -	10,31,900	11,78,700	8,38,000	30,48,600	—
	Total of Miscellaneous - - - *Rs.*	30,19,100	20,21,100	13,31,200	63,71,400	—
	EXTRAORDINARIES.					
	Camp of Exercise - - - - - -	—	—	—	—	—
	Sitana Expedition - - - - - -	—	—	—	—	—
	Sanitary Commission - - - - -	60,000	52,800	52,800	1,65,600	—
	Total of Extraordinaries - - *Rs.*	60,000	52,800	52,800	1,65,600	—

ABSTRACT OF CLASS I.

Page						
164	European Army - - - - - - -	2,01,49,200	65,28,900	55,90,400	3,22,68,500	—
165	Native ditto - - - - - - -	1,53,45,000	69,47,500	61,90,400	2,84,82,900	—
166	Hyderabad ditto - - - - - - -	20,42,900	- -	- -	20,42,900	—
166	Army staff - - - - - - - -	24,54,200	12,03,400	11,62,600	48,20,200	—
171	Administrative staff - - - - -	2,33,38,100	94,11,000	81,17,300	1,48,56,000	2,60,10,400
172	Educational and scientific staff and materiel supplies.	12,78,200	1,39,500	99,500	14,78,900	38,300
173	Miscellaneous - - - - - - -	30,19,100	20,21,100	13,31,200	63,71,400	—
173	Extraordinaries - - - - - -	60,000	52,800	52,800	1,65,600	—
	Total - - *Rs.*	6,76,86,700	2,63,04,200	2,25,44,200	9,04,86,400	2,60,48,700

Consolidated Military Budget Estimate of Disbursements for the Official Year 1864-65—*continued.*

Articles.	NON-EFFECTIVE SERVICES, CLASS II.	Bengal.	Madras.	Bombay.	INDIA. Personnel.	INDIA. Materiel.
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
	CHAPTER I.—RETIRED OFFICERS -	1,17,000	1,13,200	- -	2,30,200	—
	CHAPTER II.—PENSIONED OFFICERS -	9,000	4,000	2,700	15,700	—
	CHAPTER III.—PENSIONS.					
	Section I.—Regular Army.					
1	Wound pensions (European officers) - -	43,800	8,800	6,200	58,800	—
2	Warrant and non-commissioned officers, rank and file.	1,09,800	1,82,400	77,000	3,69,200	—
3	Medical warrant officers - - - - - -	25,100	49,300	26,000	1,00,400	—
4	Native commissioned, non-commissioned officers, rank and file, including wound pensions.	13,00,000	21,80,000	11,60,000	46,40,000	—
5	Native family pensions (heirs) - - - -	2,68,100	3,71,900	50,000	6,90,000	—
6	Superannuation - - - - - - -	83,700	47,600	30,000	1,61,300	—
7	Special - - - - - - - - -	11,800	5,700	24,000	41,500	—
8	Compassionate allowance - - - -	7,800	4,400	- -	12,200	—
9	Pensions granted under Secretary of State's Military Despatch No. 281, of 31st July 1863 (formerly Lord Clive's Fund).	20,800	11,000	7,000	38,800	—
10	Nabob's - - - - - - - - -	- -	1,900	- -	1,900	—
11	Temporary - - - - - - - - -	- -	7,200	8,600	15,800	—
12	Pensions to other Presidencies - - -	—	—	—	—	—
	TOTAL - - -	18,70,900	28,70,200	13,88,800	61,29,900	—
	Section II.—Hyderabad Contingent.					
1, 2	European commissioned, warrant, non-commissioned officers, rank and file.	81,300	- -	- -	81,300	—
3	Medical warrant officers - - - - -	5,900	- -	- -	5,900	—
4	Native commissioned, non-commissioned officers, rank and file.	86,400	- -	- -	86,400	—
5	Heirs - - - - - - - - -	6,800	- -	- -	6,800	—
6	Superannuation - - - - - - -	300	- -	- -	300	—
7	Special - - - - - - - - -	200	- -	- -	200	—
8	Temporary - - - - - - - -	—	—	—	—	—
	TOTAL - - -	1,80,900	- -	- -	1,80,900	—
	CHAPTER IV.—GENERAL OFFICERS, UNATTACHED.	25,600	- -	22,500	48,100	—
	TOTAL of Non-effective Services - - *Rs.*	22,03,400	29,87,400	14,14,000	66,04,800	—

ABSTRACT.

MILITARY CHARGES:					
CLASS I.—EFFECTIVE SERVICES - - -	6,76,86,700	2,63,04,200	2,25,44,200	9,04,86,400	2,60,48,700
CLASS II.—NON-EFFECTIVE SERVICES - -	22,03,400	29,87,400	14,14,000	66,04,800	—
TOTAL of Military Charges - - *Rs.*	6,98,90,100	2,92,91,600	2,39,58,200	9,70,91,200	2,60,48,700
	TOTAL of Military Charges - *Rs.*			12,31,39,900	
CIVIL CHARGES - - - -	6,000	1,800	1,800	9,600	
TOTAL of Charges for each Presidency - - *Rs.*	6,98,96,100	2,92,93,400	2,39,60,000		
	GRAND TOTAL of Charges - - *Rs.*			12,31,49,500	

Calcutta,
31 March 1864.

Arthur Broome, Colonel,
Officiating Chief, Military Finance Department.

MILITARY DEPARTMENT, ACCOUNT BRANCH.

(No. 284 B.)

MEMORANDUM.

Calcutta, 6 June 1864.

WITH reference to Letter No. 2035 C, dated 31st March 1864, from the late Military Finance Department, the undersigned has the honour now to submit a few remarks on the Military Budget Estimate of 1864-65, and which, for the sake of clearness, are arranged under the sub-divisions General, Bengal, Madras, Bombay, both as respects Receipts and Expenditure.

RECEIPTS.

GENERAL.

2. Civil Receipts.—The estimates of civil receipts submitted by the controllers of military finance of the respective Presidencies amounted in all to 9,84,583 rupees; but by limiting them strictly to such, as by existing arrangements will come under the direct cognisance of the officers of military account and audit, they were reduced to 7,13,000 rupees. (*Vide* remarks under the sub-division, Madras.)

3. Military Receipts.—The estimates of military receipts submitted amounted to 67,45,051 rupees, and were reduced to 66,13,000 rupees. (*Vide* remarks under each sub-division.)

BENGAL.

4. In the controller's estimate the receipts on account of income tax were slightly under-estimated, as also the recoveries in the Commissariat, Stud, and Pay Departments; while, on the other hand, the sale proceeds of ordnance stores were over-estimated. It was found necessary, therefore, to increase the controller's estimate by the net amount of 2,54,800 rupees.

MADRAS.

5. The controller considerably over-estimated the civil receipts, and, moreover, included bazar collections to the extent of 2,13,849 rupees, which, agreeably to financial resolution No 4865, dated 17th July 1862, should find no place in the military accounts. It is suggested that instructions be issued to the authorities at Madras to relieve the Military Department of the duty of receiving and accounting for these "collections." As respects military receipts, the sale proceeds of clothing, ordnance, and commissariat stores were over-estimated, probably from being guided by the receipts of 1862-63 and those of the earlier months of 1863-64, during which periods cash payments between departments were in force. The recoveries in the Remount Department were apparently based on the same data, the fact that in 1862-63 there was a redundancy of cattle in the remount depôt being lost sight of. The estimate of miscellaneous receipts in the Pay Department was nearly 125 per cent. in excess of the actuals of 1862-63, and was manifestly an error of the military accountant. It has been necessary, therefore, in this item alone, to reduce the controller's estimate by 2,82,149 rupees. The net total reduction made from the controller's estimate of civil and military receipts is 8,45,734 rupees.

BOMBAY.

6. A net total addition of 1,87,300 rupees has been made to the controller's estimate of civil and military receipts, the sale proceeds of ordnance and commissariat stores having been under-estimated as compared with the actuals of 1862-63 and those of 1863-64 as far as available, due allowance being made for the abolition of cash payments between departments.

EXPENDITURE.

General.

7. The Budget Estimates of military expenditure, as submitted by the controllers of the respective Presidencies, amounted to 12,56,33,451 rupees, exclusive of the value of Europe stores; viz.—

	Rs.
Bengal	7,09,83,136
Madras	2,99,97,705
Bombay	2,46,52,610
TOTAL *Rs.*	12,56,33,451

8. But subsequent to the date of the submission of the estimates by the controllers, Government resolved on certain measures, which, with their financial effect, are indicated below :—

	Rs.	*Rs.*
Increases:		
I. Increased pay to native commissioned officers	3,12,592	
II. Ditto of good-conduct pay to native privates	5,67,965	
III. Transfer of 1st police battalion to native regular army	1,34,000	
IV. Compensation to European army for extra articles of clothing in arrears for 1862–63 and 1863–64	6,00,000	
V. Provision in the military estimates for the Derajat Frontier Militia	1,40,000	
VI. Compensation to zeminders in Bengal for loss of elephants	65,400	
VII. Sanitary commission	1,65,600	
VIII. Compensation for dearness of provisions, Madras Presidency	50,000	
Total additional Expenditure authorised by Government		20,35,557
Decreases:		
I. Abolition of East Indian regiment, pay and allowances, viz., 1,05,016 rupees, minus gratuities, 18,126 rupees =	86,890	
II. Four regiments Madras Native Infantry, pay and allowances, viz., 3,86,500 rupees, minus gratuities, 1,11,192 rupees =	2,75,308	
III. Transfer of pay proper of officers employed in Civil and Public Works Departments to Civil Budget Estimate	6,37,483	
Total reductions in Expenditure authorised by Government		9,99,681
Net additional Expenditure authorised by Government *Rs.*		10,35,876

9. The aggregate amount of estimated expenditure which came under the review of the late Military Finance Department was, therefore, 12,66,69,327 rupees.

10. The revised Budget Estimate of expenditure submitted by the late Military Finance Department for the approval of Government, amounts to 12,31,49,500 rupees (inclusive of 9,600 rupees for civil charges), being a reduction, as compared with the amount that came under review, of 35,19,827 rupees.

11. The allotment for each Presidency is as follows :—

	Rs.
Bengal	6,98,96,100
Madras	2,92,93,400
Bombay	2,39,60,000
TOTAL *Rs.*	12,31,49,500

12. The

12. The means by which so large a reduction was effected were, briefly, a close scrutiny of the various particulars of the "actuals" of 1862–63; the current posting up, in the departmental collective ledger of the audited expenditure of 1863–64 under the several major and minor heads of the Budget Estimate; a careful examination of the arrear and current inefficient balances, as submitted monthly by the military accountants; and the use of the compilations of averages prepared by the commissariat and medical examiners.

13. The more prominent of the reductions made on the data referred to were:—

	Rs.
I. Commissariat supplies	16,22,000
II. Pensions	8,00,000
III. Passage money	3,30,000
IV. Other departmental supplies	3,92,000
Rs.	31,44,000

14. The present Budget Estimate of military expenditure, contrasted with that of 1863–64, shows, notwithstanding the augmented pay of the native army and the other measures involving additional expense above adverted to, only an increase of 5,95,742 rupees, as noted in the margin (*a*), exclusive of the value of Europe stores; but if the value of Europe stores be added to both estimates, the result is in favour of the estimate of 1864–65 by 69,814 rupees (*b*).

		Rs.
(*a*) Estimate of 1864–65		12,31,39,900
Ditto - of 1863–64		12,25,44,158
	Rs.	5,95,742

	Rs.	*Rs.*
(*b*) Estimate of 1864–65	12,31,39,900	
Add Europe stores	27,78,303	
		12,59,18,203
Estimate of 1863–64	12,25,44,158	
Add Europe stores	34,43,859	
		12,59,88,017
	Rs.	69,814

15. Army and Army Staff.—As respects pay and allowances, and the cost of the General Army Staff and Establishments, and of the Medical Department, the comparison between the two years is as below:—

	Rs.
Estimate of 1863–64	7,52,30,455
„ of 1864–65	7,47,16,500
Difference in favour of Estimate of 1864–65 - *Rs.*	5,13,955

16. Administrative Staff.—The comparative estimated cost of the administrative staff (exclusive of Medical and Judge Advocate General's Departments, already included in army staff) is—

	Rs.
In 1863–64	96,01,414
„ 1864–65	93,23,900
Difference in favour of Estimate of 1864–65 - *Rs.*	2,77,514

17. Topographical and Trigonometrical Surveys—

	Rs.
In 1863–64	8,17,736
„ 1864–65	9,48,900
Difference against Estimate of 1864–65 - - *Rs.*	1,31,164

18. Donations to Asylums, Divine Service, and Contingencies—

	Rs.
In 1863–64	27,29,699
„ 1864–65	36,21,300
Difference against Estimate of 1864–65 - - *Rs.*	8,91,601

19. Passage

19. Passage Money—

	Rs.
In 1863-64 - - - - - - - -	22,99,080
„ 1864–65 - - - - - - - -	20,04,200
Difference in favour of Estimate of 1864–65 - *Rs.*	2,94,880

20. Extraordinaries—

	Rs.
In 1863-64, camp of exercise - - - -	50,000
„ 1864–65, sanitary commission - - -	1,65,600
Difference against Estimate of 1864–65 - - *Rs.*	1,15,600

21. Pensions—

	Rs.
In 1863-64 - - - - - - - -	68,92,985
„ 1864–65 - - - - - - -	63,10,800
Difference in favour of Estimate of 1864–65 - *Rs.*	5,82,185

22. The decrease under army and army staff is, to some extent, due to the absorption of supernumeraries, and to the more prompt settlement of claims by which payments in arrear have been reduced; but this decrease is more than counterbalanced by the increase under the head of contingencies, which is mainly the result of a more liberal scale of compensation to native troops for dearness of provisions.

23. The decrease in the cost of administrative staff is owing to the fluctuation in the army rank of incumbents. and to sundry modifications of establishments. The increase in the Survey Department and the cost of sanitary commission nearly absorb the saving.

24. The decrease in the estimated amount of pensions is to be attributed to the better data now available in reference to these transactions, in consequence of the submission of monthly instead of quarterly accounts. The amount assigned under this head for each Presidency is fully warranted by the actuals of 1862–63, as also by the actuals of 1863–64, as far as recorded in this office.

25. The item of passage money is of an incidental character, and calls for no remark.

26. The net result deducible from the foregoing details is a decrease in charges personnel of 5,30,169 rupees in the Budget Estimate of 1864–65, as compared with the Budget Estimate of 1863–64. The whole of it, however, is due to the transfer from the former estimate of 6,37,483 rupees to the Civil Budget Estimate on account of the net pay of military officers in civil employ, without which transfer the total of the charges specified would, in 1864–65, have exceeded that of 1863–64 by nearly one lakh of rupees.

27. As regards army supplies, the amount provided for this year is in excess of the previous year's estimate by 9,99,345 rupees, as shown below:—

1863-64.	*Rs.*
Supplies by Barrack, Clothing, Commissariat, Ordnance, Medical, Stud, Educational, and Stationery Departments - - - -	2,50,49,355
1864–65.	
Ditto - - ditto - - ditto - - - -	2,60,48,700
Rs.	9,99,345

In

In this amount is included the sum assigned for compensation for extra articles of clothing in arrears for 1862-63 and 1863-64, viz., six lakhs of rupees. Deducting this sum, the present estimate is only $1\frac{2}{5}$ per cent. higher than that of last year. Considering the enhanced price of all articles of local supply, this result would not have been attained were it not for the reduction, to the extent below noted, in the demand for the undermentioned articles, viz.:—

	Rs.	
Malt liquor - - - - - -	3,30,600	less than in 1863-64.
Rum - - - - - - -	48,700	ditto.
Dieting sick, Medical Department -	1,46,600	ditto.
Rs.	5,25,900	

28. To this memo. are appended three statements, marked A, B, and C, in which the military charges incurred in India and by the Home Government on account of the Indian army have been apportioned to the European and native troops, with a view to deduce the cost per man per annum of each force. The charges have been allotted in as equitable a way as experience and the available data admitted, and the results, which are submitted not as absolutely correct, but as close approximations to the facts of the case, are, that the European force, numbering 74,570 of all ranks (commissioned officers included), costs in India $896\frac{3}{8}$ rupees per man per annum, or 89 *l.* 14 *s.*; that the native force, numbering 1,30,032 (European commissioned officers included), costs in India $352\frac{1}{2}$ rupees per man per annum, or 35 *l.* 5 *s.*; that the home charges, including the value of Europe stores, are at the rate of $224\frac{11}{16}$ rupees, or 22 *l.* 10 *s.* per man per annum of the European force, and 62 rupees, or 6 *l.* 4 *s.* per man per annum of the native force. The total cost, therefore, including both Indian and home charges, is per European 112 *l.* 4 *s.*, and per native 41 *l.* 9 *s.* per annum.

29. The Military Budget Estimate for 1864-65, and Sir Charles Trevelyan's Financial Statement, dated 7th April 1864, have formed the basis for this calculation, with the exception of two items, viz.:—

	Rs.
I. Pay of unemployed officers - - -	26,91,700
II. Cost of topographical and trigonometrical surveys - - - - - -	9,48,900
Rs.	36,40,600

The first item was omitted, because the charge is specially due to the present circumstances of the Indian army, and therefore abnormal. Moreover, it is one that will gradually decrease with the lapse of time. The cost of the surveys was not included, as the expenditure is not essentially military, and as there is reason to believe it will hereafter be dealt with as a civil charge.

Bengal.

30. The estimated expenditure for supplies in the under-mentioned departments is less, as compared with the estimate of 1863-64, by the amounts indicated—

	Rs.
Barrack Department - - - - -	1,46,155
Commissariat Department - - - - -	6,10,813
Medical Department - - - - - -	2,72,238
Stud Department - - - - - -	82,122
Rs.	11,11,328

On the other hand, the supplies under the following heads, &c., show an increase as compared with the estimate of 1863–64:

	Rs.
Ordnance Department - - - - -	1,70,189
Passage money - - - - - - -	1,18,200
Contingencies - - - - - - -	4,28,186
Rs.	7,16,575

31. The decrease in the Barrack Department is the result of better data being available as the basis for an estimate. In the Commissariat Department, the reduced demand for malt liquor and rum. In the Medical Department, the more careful scrutiny into demands and better knowledge of actual requirement; and in the Stud Department, to a more limited purchase of cattle.

32. The increase in the Ordnance Department is on account of supplies of camp equipage and accoutrements to complete, as far as practicable, the sanctioned allotment of reserve stock. In passage money, on account of the larger relief this year, viz., four regiments of European infantry; and in contingencies, on account of provision for the Derajat Frontier Militia, and increased compensation and gratuities.

Madras.

33. The departmental supplies exhibit an increase as compared with the estimate of 1863–64, viz.:

	Rs.
Barrack Department - - - - - -	21,235
Commissariat Department - - - - -	2,90,000
Medical Department - - - - - -	75,000
Ordnance Department - - - - -	22,700
Remount Department - - - - -	83,000
Contingencies - - - - - - -	2,73,118
Rs.	7,65,053

34. The increase in the Barrack Department is the result of enhanced prices. In the Commissariat Department, a larger supply of rum and increase in transport charges and feed of horses, owing mainly to increased prices. The like reason causes the increased expenditure in the Medical and Ordnance Departments. In the Remount Department, the necessity for purchasing horses somewhat extensively causes the increase; and under the head contingencies, the increase is attributable to the higher rate of compensation to the native troops for dearness of provisions.

35. There is, however, a decrease in passage money of 4,49,080 rupees, owing to but one regiment (17th Lancers) having to be relieved this year.

Bombay.

36. The departmental supplies in Bombay, as in Madras, exhibit an increase in reference to the previous year's estimate, as below noted:

	Rs.
Barrack Department - - - - - - -	44,600
Commissariat Department - - - - - -	4,62,700
Medical Department - - - - - - -	50,900
Ordnance Department - - - - - - -	36,000
Passage money - - - - - - - -	1,36,000
General contingencies - - - - - - -	3,51,200
Total Increase - - - *Rs.*	10,81,400

37. The

37. The increase in all the departments is to be attributed mainly to the extraordinary rise in the price of all articles of local supply in the Bombay Presidency. The increase in passage-money is owing to the relief of one European regiment from the Bombay Presidency, none having been relieved last year, and that in contingencies, to the necessity for making larger provision for the grant to native troops of compensation for dearness of provisions.

38. In concluding this memorandum, the undersigned would wish to bring under the consideration of Government an arrangement connected with the present enhanced price of all local supplies, which, if not placed under definite regulations, may tend improperly to swell the military expenditure, and to vitiate the budget estimate calculations. This refers to the establishment of Government bakeries and kindred arrangements for supplies to both Military and Civil Departments, as well as to private individuals.

39. On referring to Note 24 to the Bombay Budget Estimate, page 13, it will be perceived that, under the head Stock Charges, the Bombay Commissary General provided for an expenditure of 65,200 rupees for supplies of bread to the Civil and Marine Departments, and of 66,200 rupees for similar supplies to private individuals, but that both these items, not being military charges, were struck out by the late Military Finance Department, when reviewing the Estimate.

40. Although this course has been resorted to in the Estimates, it is confidently believed that unless orders to the contrary be issued, the disbursements which the Commissariat Department is required to make on account of such supplies, will be mixed up with its general disbursements on account of military expenditure, and also that the recoveries made from private individuals for the supplies in question will be classed with receipts arising from the sale of stores, &c.

41. With respect to supplies between departments, Government have ruled in the orders quoted in the margin, that (*a*) when it involves a cash payment, the supplying department must be placed in funds by the indenting department; and again (*b*) that the Civil Department should estimate for the monies required for all local disbursements, and that when the Commissariat Department is required to procure in the market the articles for which these disbursements are to be made, that department should be provided by the indenting establishments with transfer receipts for the value of the articles.

(*a*) Financial Department, No. 3837 of 18th August 1863.

(*b*) Financial Department, No. 5048 of 9th October 1863.

42. It is submitted that the supplies under reference now being made in Bombay to the Civil and Marine Departments come within the scope of the foregoing orders, and that transfer receipts for the value of these supplies should be furnished monthly, either in advance or arrears, to the Commissariat Department, in which the amount of such receipts should be treated as a set-off to the total expenditure incurred, the net expenditure only being shown in the military disbursements.

43. The recoveries from private individuals should be treated in a somewhat similar way. The present rule, by which the Financial Department prohibit receipts being deducted from expenditure, would cause these recoveries to flow into the public treasury as revenue, and increase the military expenditure, on the other hand, to an equal extent; but it is hardly fair to calculate on this illusory revenue, or burthen military charges with such extraneous debits. The difficulty would be overcome by authorising recoveries of this nature to be appropriated in meeting the expenditure, the military charges being recorded, less such recoveries.

44. With this memorandum are forwarded 25 copies of the Consolidated Budget Estimate of the Military Department for all India for 1864–65, 15 of which should be transmitted to the Financial Department.

Colonel,
Accountant General, Military Department.

STATEMENT (A.)

European Army.

			Rs.
Regimental Pay and Allowances			2,91,00,200
General Army Staff, one-half			24,10,100
Unemployed Officers, Staff Corps, one-half			2,38,300
Administrative Staff, after deducting proportions charged to the Native Army			1,10,77,900
Army Supplies, after deducting proportions charged to the Native Army			2,39,94,650
Educational Department			2,78,100
Musketry			2,89,900
Family Allowance, and Donations to Asylums			9,34,900
Divine Service			2,53,700
Victoria Cross			5,000
Passage Money			20,04,200
Contingencies, one-half cost of			15,24,300
Pensions: viz., Commissioned and Warrant Officers, Widows, and one-half of Superannuation Pensions.			6,60,050
Retired, Pensioned, and Unattached Officers, one-third cost of			98,000
		Total Cost — *Rs.*	7,28,69,300
Receipts creditable to Europeans.	*Rs.*		
Medical Stores, 11-12th shares	30,700		
Clothing „ 12-13th „	1,21,900		
Ordnance „ 4-5th „	4,80,000		
Commissariat Stores, 13-14th „	45,39,400		
Hospital Stoppages	2,48,000		
Stud Department Receipts	1,35,000		
Miscellaneous, 5-6th shares	4,32,000		
	Rs. 59,87,000	Deduct	59,87,000
		Net Cost	6,68,82,300
Established Strength of Non-commissioned Rank and File	69,646		
Effective Strength of Officers	2,176		
Departmental Commissioned and Warrant Officers	2,748		
Total Number	74,570	By Men	74,570
		Per Man per annum	896$\frac{7}{8}$

STATEMENT (B.)

Native Army.

			Rs.
Regimental Pay and Allowances			3,05,25,800
General Army Staff, one-half			24,10,100
Unemployed Officers of Staff Corps, one-half			2,38,300
Administrative Staff:			
Bazaar Department, one-half	49,400		
Camp Equipage Department, one-half	44,400		
Clothing Department, one-half	86,250		
Commissariat Department, being for the Establishment for dieting Natives; one-half cost of Cattle Establishment; one-quarter cost of Doolie Bearers; and one-half cost of Quartermaster's Establishment	2,89,550		
Medical Department, being two-thirds cost of Indian Surgeons and Assistant Surgeons; two-thirds cost of Native Doctors; one-sixth cost of Medical Warrant Officers; and one-third cost of Supervising Officers	1,02,900		
Military Account Department, one-fourth	4,64,800		
Ordnance Department, one-fourth	6,09,200		
Judge Advocate General's Department, one-third	1,31,600		37,78,100
Army Supplies:			
Clothing Department, cost of making uniforms, Native Troops, Contingencies one-third; Packing charges one-third; and Freight one-third	94,800		
Commissariat Department, cost of victualling Native Troops, Transport Charges one-fourth; and Quartermaster's Charges one-half	13,19,600		
Medical Department, Dieting Sick	1,50,000		
Ordnance Department, being one-fourth cost of local supplies, one-fourth cost of Repair of Camp Equipage, and one-fourth cost of Freight for Stores	4,51,350		20,15,750
Order of Merit and Order of British India			1,25,000
General Contingencies, one-half cost of			15,24,300
Pensions to Native of all ranks and heirs; one-half of Superannuation, Special, Nabob's, and Temporary Pensions; also Pensions to Hyderabad Contingent			56,50,750
Retired, Pensioned, and Unattached Officers, two-thirds cost of			1,96,000
		Total cost *Rs.*	4,64,64,100

Receipts creditable to Natives.		*Rs.*		
Medical Stores,	1-12th share	2,800		
Clothing „	1-13th „	10,100		
Ordnance „	1-5th „	1,20,000		
Commissariat Stores	1-14th „	3,49,100		
Miscellaneous Stores	1-4th „	1,44,000		
		Rs. 6,26,000	Deduct	6,26,000
			Net Cost	4,58,38,100
Established Strength of Non-Commissioned Rank and File		1,26,745		
Effective Strength of Officers		1,677		
		1,28,422		
Departmental Commissioned and Warrant Officers		1,610		
Total Number of men		1,30,032	By Men	1,30,032
			Per Man per annum	352½

STATEMENT (C.)*

HOME CHARGES.

Debitable to European Army:	*Rs.*
Capitation Allowance	72,99,000
Education of Officers	94,120
Passage-money for Troops	9,99,000
„ for Officers	3,92,000
Non-Effective Capitation Allowance	25,56,000
One-third share of Furlough Pay, Retired Pay and Pensions on Lord Clive's Fund	35,63,333
	1,49,03,453
Two-third share of Europe Stores	18,52,200
TOTAL *Rs.*	1,67,55,653
Number of European Army, all ranks 74,570.	
Per Man per annum	$224\frac{11}{16}$
Debitable to Native Army:	
Two-third share of Furlough Pay, Retired Pay and Pensions	71,26,667
One-third share of Europe Stores	9,26,100
TOTAL *Rs.*	80,52,767
Number of Native Army, all ranks 1,30,032.	
Per Men per annum	62

* The Home Charges have been given from the Appendices of Sir Charles Trevelyan's Financial Statement, dated 7th April 1864.

(No. 2,018, dated 15 April 1864.)

(No. 175.)

RESOLUTION by the Government of India, Financial Department.

THE grant passed under C Army for the service of 1864-65, is 12,65,31,890 rupees, including the value, as per margin, of stores and freight expected from England, as per estimate of the Right honourable the Secretary of State for India. But as the grant has been based on a rough memorandum furnished by the Officiating Chief of the Military Finance Department, the Governor General in Council requests that proper Estimates for 1864-65 be submitted without further delay; that the grant passed should be considered as conditional only pending the issue of orders on the Estimates when received in this department; and that measures be taken to prevent a repetition of the delay in the submission of the annual Budget Estimate of Military Expenditure, which has occurred every year since the introduction of the new system of accounts.

	£.
Stores	328,744
Freight	4,445
£.	333,189
or *Rs.*	33,31,890

Ordered, that a copy of the above be sent to the Military Department, for the issue of the necessary orders, and also to the Auditor General of India for information and guidance.

MILITARY BUDGET ESTIMATE OF INDIA FOR THE YEAR 1865-66.

ABSTRACT of the ESTIMATED EXPENDITURE for MILITARY SERVICES

Grants.		BENGAL.		MADRAS.	
	EFFECTIVE SERVICES.	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.
		Rs.	*Rs.*	*Rs.*	*Rs.*
1	Army and Garrison Staff	24,52,780	25,12,500	12,26,080	12,30,000
2	Administrative Staff	9,86,520	9,75,000	5,03,520	5,00,000
3	Regimental Pay, Allowances, and Charges	3,98,96,160	3,87,50,000	1,48,42,400	1,51,00,000
4	Commissariat Establishments, Supplies, and Services	1,51,44,920	1,27,50,000	58,58,990	52,25,000
5	Stud and Remount Establishments, Supplies and Services	14,33,140	12,75,000	3,97,150	4,75,000
6	Clothing Establishment, Supplies, and Services	8,64,920	11,75,000	2,36,170	2,90,000
7	Barrack Establishments, Supplies, and Services	20,93,790	20,50,000	5,60,420	6,00,000
8	Administration of Martial Law	1,93,420	1,80,500	1,43,940	1,40,000
9	Medical Establishments, Services, and Supplies	24,69,250	25,00,000	11,07,630	11,00,000
10	Ordnance Establishments, Stores, and Camp Equipage	25,44,130	25,50,000	10,98,200	12,50,000
11	Ecclesiastical	1,26,720	1,43,500	53,160	54,000
12	Education	2,45,700	2,50,000	71,360	75,000
13	Surveys, Topographical and Trigonometrical	10,75,300	9,62,500	- -	- -
14	Sea Transport Charges	8,60,000	13,50,000	8,50,000	7,50,000
15	Miscellaneous Services	8,70,170	13,00,000	13,99,810	16,20,000
16	Volunteer Corps	19,300	7,000	12,000	12,000
16½	Stationery Department	- -	- -	- -	8,000
	TOTAL EFFECTIVE SERVICES - - - *Rs.*	7,12,76,220	6,87,31,000	2,83,60,830	2,84,29,000
	NON-EFFECTIVE SERVICES.				
17	Rewards for Military Services	1,17,770	1,05,000	23,600	15,000
18	Retired Officers	1,09,540	1,18,000	1,04,040	1,15,000
19	Military Pensions	25,76,250	23,10,000	30,21,340	28,70,000
20	Widow's Pensions and Compassionate Allowances	79,500	75,000	25,880	25,000
21	Civil Pensions and Gratuities	89,360	87,000	55,600	55,000
	TOTAL NON-EFFECTIVE SERVICES - - *Rs.*	29,72,420	26,95,000	32,30,460	30,80,000
	RECAPITULATION.				
	EFFECTIVE SERVICES	7,12,76,220	6,87,31,000	2,83,60,830	2,84,29,000
	NON-EFFECTIVE SERVICES	29,72,420	26,95,000	32,30,460	30,80,000
	TOTAL - - *Rs.*	7,42,48,640	7,14,26,000	3,15,91,290	3,15,09,000

	Rs.
TOTAL AMOUNT OF ESTIMATE FOR 1865-66	13,66,91,000
ESTIMATED AMOUNT OF RECEIPTS AND RECOVERIES FOR 1865-66	67,86,000
NET ESTIMATED EXPENDITURE FOR 1865-66 - - *Rs.*	12,99,05,000

Calcutta,
31 March 1865.

* Included in the Military Budget Estimate of India under instructions from the Financial Department: Office Memoranda Nos. 2,309 and 2,363, dated 4th and 17th May respectively. (*Vide* Extract of Home Statement, page 343).

MILITARY BUDGET ESTIMATE OF INDIA FOR THE YEAR 1865-66.

in *India*, for the Year from 1st May 1865 to 30th April 1866.

BOMBAY.		TOTAL INDIA.		Charges to be Defrayed in England.*		GRAND TOTAL.		Comparison with the Regular Estimate, 1864-65.	
Budget Estimate, 1865-66.	Regular Estimate, 1864-65.	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.	Estimate, 1865-66.	Estimate, 1864-65.	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.	Increase.	Decrease.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
12,44,910	12,25,000	49,23,770	49,67,500	- -	- -	49,23,770	49,67,500	- -	43,730
4,92,360	4,56,500	19,82,400	19,31,500	- -	- -	19,82,400	19,31,500	50,900	—
128,25,750	1,26,25,000	6,75,64,310	6,64,75,000	- -	- -	6,75,64,310	6,64,75,000	10,89,310	—
57,05,900	50,25,000	2,67,09,810	2,30,00,000	- -	- -	2,67,09,810	2,30,00,000	37,09,810	—
1,34,200	15,000	19,64,490	17,65,000	- -	- -	19,64,490	17,65,000	1,99,490	—
2,69,260	5,00,000	13,70,350	19,65,000	17,01,560	17,33,690	30,71,910	36,98,690	- -	6,26,780
5,26,800	7,25,000	31,81,010	33,75,000	- -	- -	31,81,010	33,75,000	- -	1,93,990
87,000	72,000	4,24,360	3,92,500	- -	- -	4,24,360	3,92,500	31,860	—
9,89,820	9,00,000	45,66,700	45,00,000	1,07,900	2,11,160	46,74,600	47,11,160	- -	36,560
12,60,630	10,00,000	49,02,960	48,00,000	15,64,520	13,11,610	64,67,480	61,11,610	3,55,870	—
57,790	57,000	2,37,670	2,54,500	- -	- -	2,37,670	2,54,500	- -	16,830
44,180	50,000	3,61,240	3,75,000	- -	- -	3,61,240	3,75,000	- -	13,760
- -	- -	10,75,300	9,62,500	23,300	40,930	10,98,600	10,03,430	95,170	—
7,30,000	8,00,000	24,40,000	29,00,000	- -	- -	24,40,000	29,00,000	- -	4,60,000
16,74,800	15,25,000	39,44,780	44,45,000	85,230	34,500	40,30,010	44,79,500	- -	4,49,490
1,480	300	32,780	19,300	- -	- -	32,780	19,300	13,480	—
- -	- -	- -	8,000	- -	- -	- -	8,000	- -	8,000
2,60,44,880	2,49,75,800	12,56,81,930	12,21,35,800	34,82,510	33,31,890	12,91,64,440	12,54,67,690	55,45,890	18,49,140
25,210	18,000	1,66,580	1,38,000	- -	- -	1,66,580	1,38,000	28,580	—
31,430	36,000	2,45,010	2,69,000	- -	- -	2,45,010	2,69,000	- -	23,990
12,05,180	11,70,000	68,02,770	63,50,000	- -	- -	68,02,770	63,50,000	4,52,770	—
22,560	20,500	1,27,940	1,20,500	- -	- -	1,27,940	1,20,500	7,440	—
39,300	36,500	1,84,260	1,78,500	- -	- -	1,84,260	1,78,500	5,760	—
13,23,680	12,81,000	75,26,560	70,56,000	- -	- -	75,26,560	70,56,000	4,94,550	23,990
2,60,44,880	2,49,75,800	12,56,81,930	12,21,35,800	34,82,510	33,31,890	12,91,64,440	12,54,67,690	55,45,890	18,49,140
13,23,680	12,81,000	75,26,560	70,56,000	- -	- -	75,26,560	70,56,000	4,94,550	23,990
2,73,68,560	2,62,56,800	13,32,08,490	12,91,91,800	*34,82,510	33,31,890	13,66,91,000	13,25,23,690	60,40,440	18,73,130

NET INCREASE IN 1865-66, AS COMPARED WITH THE REGULAR ESTIMATE 1864-65 - - - - - - - - - *Rs.* 41,67,310

Arthur Broome, Colonel,
Accountant General.

Note.—The particulars of the Estimated Charges on the Revenues of India on account of Effective and Non-Effective Military Services, which have been excluded from the Military Budget Estimate, under instructions from the Financial Department, will be found at page 344.

MILITARY BUDGET ESTIMATE of INDIA for the Year 1865-66—*continued.*

STATEMENT showing the ESTIMATED EXPENDITURE for MILITARY SERVICES in each
RECOVERIES on account thereof to be credited

GRANTS.		BENGAL.			MADRAS.		
		Budget Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.	Budget Estimate, 1865-66.	Approximate Amount of Receipts. and Recoveries.	Net Estimated Expenditure, 1865-66.
	EFFECTIVE SERVICES.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	Army and Garrison Staff	24,52,780	- -	24,52,780	12,26,080	- -	12,26,080
2	Administrative Staff	9,86,520	- -	9,86,520	5,03,520	- -	5,03,520
3	Regimental Pay, Allowances, and Charges	3,98,96,160	4,000	3,98,92,160	1,48,42,400	- -	1,48,42,400
4	Commissariat Establishments, Supplies, and Services	1,51,44,920	30,00,000	1,21,44,920	58,58,990	11,00,000	47,58,990
5	Stud and Remount Establishments, Supplies, and Services	14,33,140	2,00,000	12,33,140	3,97,150	45,500	3,51,650
6	Clothing Establishment, Supplies, and Services	8,64,920	1,00,000	7,64,920	2,36,170	92,500	1,43,670
7	Barrack Establishments, Supplies, and Services	20,93,790	32,000	20,61,790	5,60,420	- -	5,60,420
8	Administration of Martial Law	1,93,420	- -	1,93,420	1,43,940	- -	1,43,940
9	Medical Establishments, Services, and Supplies	24,69,250	1,50,000	23,19,250	11,07,630	50,000	10,57,630
10	Ordnance Establishments, Stores, and Camp Equipage	25,44,130	3,00,000	22,44,130	10,98,200	50,000	9,48,200
11	Ecclesiastical	1,26,720	- -	1,26,720	53,160	- -	53,160
12	Education	2,45,700	- -	2,45,700	71,360	- -	71,360
13	Surveys, Topographical and Trigonometrical	10,75,300	- -	10,75,300	- -	- -	- -
14	Sea Transport Charges	8,60,000	- -	8,60,000	8,50,000	- -	8,50,000
15	Miscellaneous Services	8,70,170	1,00,000	7,70,170	13,99,810	1,62,000	12,37,810
16	Volunteer Corps	19,300	- -	19,300	12,000	- -	12,000
	TOTAL EFFECTIVE SERVICES - *Rs.*	7,12,76,220	38,86,000	6,73,90,220	2,83,60,830	16,00,000	2,67,60,830
	NON-EFFECTIVE SERVICES.						
17	Rewards for Military Services	1,17,770	- -	1,17,770	23,600	- -	23,600
18	Retired Officers	1,09,540	- -	1,09,540	1,04,040	- -	1,04,040
19	Military Pensions	25,76,250	- -	25,76,250	30,21,340	- -	30,21,340
20	Widows' Pensions, and Compassionate Allowances	79,500	- -	79,500	25,880	- -	25,880
21	Civil Pensions and Gratuities	89,360	- -	89,360	55,600	- -	55,600
	TOTAL NON-EFFECTIVE SERVICES - *Rs.*	29,72,420	- -	29,72,420	32,30,460	- -	32,30,460
	RECAPITULATION.						
	Effective Services	7,12,76,220	38,86,000	6,73,90,220	2,83,60,830	16,00,000	2,67,60,830
	Non-effective Services	29,72,420	- -	29,72,420	32,30,460	- -	32,30,460
	TOTAL - - - *Rs.*	7,42,48,640	38,86,000	7,03,62,640	3,15,91,290	16,00,000	2,99,91,290

MILITARY BUDGET ESTIMATE of INDIA for the Year 1865-66—*continued.*

PRESIDENCY in *India* and in *England*, and the APPROXIMATE AMOUNT of RECEIPTS and to REVENUE, during the Year 1865-66.

BOMBAY.			ENGLAND.			TOTAL.		
Budget Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.	Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.	Budget Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries.	Net Estimated Expenditure, 1865-66.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
12,44,910	- -	12,44,910	- -	- -	- -	49,23,770	- -	49,23,770
4,92,360	- -	4,92,360	- -	- -	- -	19,82,400	- -	19,82,400
1,28,25,750	50,000	1,27,75,750	- -	- -	- -	6,75,64,310	54,000	6,75,10,310
57,05,900	9,50,000	47,55,900	- -	- -	- -	2,67,09,810	50,50,000	2,16,59,810
1,34,200	- -	1,34,200	- -	- -	- -	19,64,490	2,45,500	17,18,990
2,69,260	35,000	2,34,260	17,01,560	- -	17,01,560	30,71,910	2,27,500	28,44,410
5,26,800	18,000	5,08,800	- -	- -	- -	31,81,010	50,000	31,31,010
87,000	- -	87,000	- -	- -	- -	4,24,360	- -	4,24,360
9,89,820	62,000	9,27,820	1,07,900	- -	1,07,900	46,74,600	2,62,000	44,12,600
12,60,630	1,50,000	11,10,630	15,64,520	- -	15,64,520	64,67,480	6,00,000	58,67,480
57,790	- -	57,790	- -	- -	- -	2,37,670	- -	2,37,670
44,180	- -	44,180	- -	- -	- -	3,61,240	- -	3,61,240
- -	- -	- -	23,300	- -	23,300	10,98,600	- -	10,98,600
7,30,000	4,000	7,26,000	- -	- -	- -	24,40,000	4,000	24,36,000
16,74,800	31,000	16,43,800	85,230	- -	85,230	40,30,010	2,93,000	37,37,010
1,480	- -	1,480	- -	- -	- -	32,780	- -	32,780
2,60,44,880	13,00,000	2,47,44,880	34,82,510	- -	34,82,510	12,91,64,440	67,86,000	12,23,78,440
25,210	- -	25,210	- -	- -	- -	1,66,580	- -	1,66,580
31,430	- -	31,430	- -	- -	- -	2,45,010	- -	2,45,010
12,05,180	- -	12,05,180	- -	- -	- -	68,02,770	- -	68,02,770
22,560	- -	22,560	- -	- -	- -	1,27,940	- -	1,27,940
39,300	- -	39,300	- -	- -	- -	1,84,260	- -	1,84,260
13,23,680	- -	13,23,680	- -	- -	- -	75,26,560	- -	75,26,560
2,60,44,880	13,00,000	2,47,44,880	34,82,510	- -	34,82,510	12,91,64,440	67,86,000	12,23,78,440
13,23,680	- -	13,23,680	- -	- -	- -	75,26,560	- -	75,26,560
2,73,68,560	13,00,000	2,60,68,560	34,82,510	- -	34,82,510	13,66,91,000	67,86,000	12,99,05,000

MILITARY BUDGET ESTIMATE of INDIA for the Year 1865-66—*continued.*

ABSTRACT STATEMENT of the Numbers (per establishment) of the EUROPEAN and in *India* during the

	TOTAL FOR INDIA.					
	NUMBERS (per Establishment).			TOTAL.		
	European Army.	Native Army.		1865-66.	1864-65.	Horses.
		Europeans.	Natives.			
ARTILLERY.						
Officers	877	- -	1,910	14,717	15,723	- -
Non-Commissioned Officers, Trumpeters, Drummers, and others	1,048	13				
Rank and File	10,869	- -				
	12,794	13	1,910	14,717	15,723	9,035
CAVALRY.						
Officers	353	138	21,037	27,352	27,914	- -
Non-Commissioned Officers, Trumpeters, and Drummers	597	11				
Rank and File	5,216	- -				
	6,166	149	21,037	27,352	27,914	7,232
ENGINEERS AND SAPPERS.						
Officers	329	1	2,911	3,417	3,482	- -
Non-Commissioned Officers, Trumpeters, Drummers, and others	- -	176				
Rank and File	- -	- -				
	329	177	2,911	3,417	3,478	- -
INFANTRY.						
Officers	2,067	1,176	105,659	157,749	158,266	- -
Non-Commissioned Officers, Trumpeters, and Drummers	3,690	92				
Rank and File	45,065	- -				
	50,822	1,268	105,659	157,749	158,266	- -
INVALID AND VETERAN ESTABLISHMENT.						
Officers	133	- -	- -	487	474	- -
Non-Commissioned Officers	66	- -	- -			
Rank and File	288	- -	- -			
	487	- -	- -	487	474	- -
MISCELLANEOUS OFFICERS.						
Staff Corps	1,403	- -	-	3,157	3,483	- -
General List, Cavalry } Including Cadres of Old	200	- -	- -			
„ Infantry } Corps	1,358	- -	- -			
Unattached officers	32	- -	- -			
General Officers Unemployed	164	- -	- -			
	3,157	- -	- -	3,157	3,483	- -
	73,755	1,607	131,517	206,879	209,342	- -
TOTAL 1865-66	206,879			- -	- -	16,267
TOTAL 1864-65	209,342			- -	- -	17,188

MILITARY BUDGET ESTIMATE of INDIA for the Year 1865-66—*continued.*

NATIVE ARMIES (exclusive of Educational and other Establishments, Native Artificers, and others) Year 1865-66.

BENGAL.				MADRAS.				BOMBAY.			
NUMBERS (per Establishment).			Horses.	NUMBERS (per Establishment).			Horses.	NUMBERS (per Establishment).			Horses.
European Army.	Native Army. Europeans.	Native Army. Natives.		European Army.	Native Army. Europeans.	Native Army. Natives.		European Army.	Native Army. Europeans.	Native Army. Natives.	
445	–			235	–			197	–		
557	5	1,409	- -	270	5	236	- -	221	3	265	—
5,827	–			2,758	–			2,284	–		
6,829	5	1,409	5,258	3,263	5	236	1,942	2,702	3	265	1,835
225	26			64	105			64	7		
385	1	15,428	- -	106	10	1,723	- -	106	–	3,886	—
3,368	–			924	–			924	–		
3,978	27	15,428	3,701	1,094	115	1,723	2,551	1,094	7	3,886	980
141	–			94	1			94	–		
–	98	960	- -	–	63	1,359	- -	–	15	592	—
–	–			–	–			–	–		
141	98	960	- -	94	64	1,359	- -	94	15	592	—
1,287	66			390	1,080			390	30		
2,304	12	52,842	- -	690	80	30,761	- -	696	–	22,056	—
28,065	–			8,500	–			8,500	–		
31,656	78	52,842	- -	9,580	1,160	30,761	- -	9,586	30	22,056	—
45	–	–	- -	56	–	–	- -	32	–	–	—
19	–	–	- -	47	–	–	- -	–	–	–	—
66	–	–	- -	222	–	–	- -	–	–	–	—
130	–	–	- -	325	–	–	- -	32	–	–	—
673	–	–	- -	371	–	–	- -	359	–	–	—
107	–	–	- -	50	–	–	- -	43	–	–	—
825	–	–	- -	257	–	–	- -	276	–	–	—
26	–	–	- -	2	–	–	- -	4	–	–	—
97	–	–	- -	67	–	–	- -	–	–	–	—
1,728	–	–	- -	747	–	–	- -	682	–	–	—
44,462	208	70,639	- -	15,103	1,344	34,079	- -	14,190	55	26,799	—
115,309			8,959	50,526			4,493	41,044			2,815
118,039			9,289	51,102			4,974	40,201			2,925

BENGAL MILITARY BUDGET ESTIMATE, FOR THE YEAR 1865-66.

ABSTRACT of the ESTIMATED EXPENDITURE for the MILITARY SERVICES in

GRANTS.		Page.
	EFFECTIVE SERVICES.	
1	Army and Garrison Staff	14
2	Administrative Staff	18
3	Regimental Pay, Allowances, and Charges	20
4	Commissariat Establishments, Supplies, and Services	22
5	Stud and Remount Establishments, Supplies, and Services	24
6	Clothing Establishment, Supplies, and Services	25
7	Barrack Establishments, Supplies, and Services	26
8	Administration of Martial Law	27
9	Medical Establishments, Services, and Supplies	28
10	Ordnance Establishments, Stores, and Camp Equipage	30
11	Ecclesiastical	32
12	Education	33
13	Surveys, Topographical and Trigonometrical	35
14	Sea Transport Charges	36
15	Miscellaneous Services	37
16	Volunteer Corps	38
	TOTAL EFFECTIVE SERVICES, *Rupees*	
	NON-EFFECTIVE SERVICES.	
17	Rewards for Military Services	39
18	Retired Officers	40
19	Military Pensions	41
20	Widows' Pensions and Compassionate Allowances	42
21	Civil Pensions and Gratuities	43
	TOTAL NON-EFFECTIVE SERVICES, *Rupees*	
	RECAPITULATION.	
	EFFECTIVE SERVICES	
	NON-EFFECTIVE SERVICES	
	TOTAL EFFECTIVE AND NON-EFFECTIVE SERVICES, Rupees	

Calcutta, 31 March 1865.

BENGAL MILITARY BUDGET ESTIMATE, FOR THE YEAR 1865–66.

the BENGAL PRESIDENCY, for the Year from 1st MAY 1865 to 30th April 1866.

GRANTS.	PERSONNEL.		MATERIEL.		TOTAL.		Actuals, 1863–64.	Comparison with the Regular Estimate, 1864–65.	
	Budget Estimate, 1865–66.	Regular Estimate, 1864–65.	Budget Estimate, 1865–66.	Regular Estimate, 1864–65.	Budget Estimate, 1865–66.	Regular Estimate, 1864–65.		INCREASE.	DECREASE.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	24,52,780	25,12,500	- -	- -	24,52,780	25,12,560	24,00,776	- -	59,720
2	9,86,520	9,75,000	- -	- -	9,86,520	9,75,000	10,04,879	11,520	—
3	3,98,96,160	3,87,50,000	- -	- -	3,98,96,160	3,87,50,000	3,88,88,597	11,46,160	—
4	19,10,140	16,25,000	1,32,34,780	1,11,25,000	1,51,44,920	1,27,50,000	1,36,90,928	23,94,920	—
5	3,35,740	3,20,000	10,97,400	9,55,000	14,33,140	12,75,000	11,92,786	1,58,140	—
6	79,030	81,000	7,85,890	10,94,000	8,64,920	11,75,000	3,57,632	- -	3,10,080
7	7,55,490	6,80,900	13,38,300	13,69,100	20,93,790	20,50,000	20,88,816	43,790	—
8	1,93,420	1,80,500	- -	- -	1,93,420	1,80,500	1,65,588	12,920	—
9	16,99,960	16,43,000	7,69,290	8,57,000	24,69,250	25,00,000	23,83,434	- -	30,750
10	10,81,830	10,25,000	14,62,300	15,25,000	25,44,130	25,50,000	20,97,458	- -	5,870
11	1,26,720	1,43,500	- -	- -	1,26,720	1,43,500	1,37,379	- -	16,780
12	2,28,450	2,50,000	17,250	- -	2,45,700	2,50,000	2,17,010	- -	4,300
13	10,59,580	9,62,200	15,720	300	10,75,300	9,62,500	6,65,166	1,12,800	—
14	8,19,000	13,50,000	41,000	- -	8,60,000	13,50,000	13,29,825	- -	4,90,000
15	8,70,170	13,00,000	- -	- -	8,70,170	13,00,000	11,86,450	- -	4,29,830
16	19,300	7,000	- -	- -	19,300	7,000	8,161	12,300	—
-	5,25,14,290	5,18,05,600	1,87,61,930	1,69,25,400	7,12,76,220	6,87,31,000	6,78,14,985	38,92,550	13,47,330
17	1,17,770	1,05,000	- -	- -	1,17,770	1,05,000	1,11,152	12,770	—
18	1,09,540	1,18,000	- -	- -	1,09,540	1,18,000	1,18,860	- -	8,460
19	25,76,250	23,10,000	- -	- -	25,76,250	23,10,000	18,11,564	2,66,250	—
20	79,500	75,000	- -	- -	79,500	75,000	76,651	4,500	—
21	89,360	87,000	- -	- -	89,360	87,000	79,985	2,360	—
-	29,72,420	26,95,000	- -	- -	29,72,420	26,95,000	21,98,212	2,85,880	8,460
-	5,25,14,290	5,18,05,600	1,87,61,930	1,69,25,400	7,12,76,220	6,87,31,000	6,78,14,985	38,92,550	13,47,330
-	29,72,420	26,95,000	- -	- -	29,72,420	26,95,000	21,98,212	2,85,880	8,460
-	5,54,86,710	5,45,00,600	1,87,61,930	1,69,25,400	7,42,48,640	7,14,26,000	7,00,13,197	41,78,430	13,55,790

TOTAL AMOUNT of ESTIMATE for 1865–66 - - - *Rs.* 7,42,48,640

NET INCREASE in 1865–66, as COMPARED with the REGULAR ESTIMATE, 1864–65 - - - - *Rs.* 28,22,640

Arthur Broome, Accountant General.

BENGAL Military Budget Estimate, for the Year 1865–66—*continued.*

STATEMENT showing the ESTIMATED EXPENDITURE for MILITARY SERVICES in the Presidency of *Bengal*, and the APPROXIMATE AMOUNT of RECEIPTS and RECOVERIES on account thereof, during the Year 1865–66.

GRANTS.		Budget Estimate, 1865–66.	Approximate Amount of Receipts and Recoveries during the Year. *Vide* Statement, page 45.	Net Estimated Expenditure, 1865–66.
	EFFECTIVE SERVICES.	*Rs.*	*Rs.*	*Rs.*
1	Army and Garrison Staff	24,52,780	- -	24,52,780
2	Administrative Staff	9,86,520	- -	9,86,520
3	Regimental Pay, Allowances, and Charges	3,98,96,160	4,000	3,98,92,160
4	Commissariat Establishments, Supplies, and Services	1,51,44,920	30,00,000	1,21,44,920
5	Stud and Remount Establishments, Supplies, and Services	14,33,140	2,00,000	12,33,140
6	Clothing Establishment, Supplies, and Services	8,64,920	1,00,000	7,64,920
7	Barrack Establishments, Supplies, and Services	20,93,790	32,000	20,61,790
8	Administration of Martial Law	1,93,420	- -	1,93,420
9	Medical Establishments, Services, and Supplies	24,69,250	1,50,000	23,19,250
10	Ordnance Establishments, Stores, and Camp Equipage	25,44,130	3,00,000	22,44,130
11	Ecclesiastical	1,26,720	- -	1,26,720
12	Education	2,45,700	- -	2,45,700
13	Surveys, Topographical and Trigonometrical	10,75,300	- -	10,75,300
14	Sea Transport Charges	8,60,000	- -	8,60,000
15	Miscellaneous Services	8,70,170	1,00,000	7,70,170
16	Volunteer Corps	19,300	- -	19,300
	NON-EFFECTIVE SERVICES.			
17	Rewards for Military Services	1,17,770	- -	1,17,770
18	Retired Officers	1,09,540	- -	1,09,540
19	Military Pensions	25,76,250	- -	25,76,250
20	Widows' Pensions and Compassionate Allowances	79,500	- -	79,500
21	Civil Pensions and Gratuities	89,360	- -	89,360
	TOTAL - - - *Rs.*	7,42,48,640	38,86,000	7,03,62,640

BENGAL Military Budget Estimate, for the Year 1865-66—*continued.*

ABSTRACT STATEMENT of the NUMBERS (per Establishment) of the EUROPEAN and NATIVE ARMIES (exclusive of Educational and other Establishments, Native Artificers, and others) in the Presidency of *Bengal,* during the Year 1865–66.

	Numbers (per Establishment).			TOTAL.		HORSES.	
	European Army.	Native Army.		1865-66.	1864-65.	1865-66.	1864-65.
		Europeans.	Natives.				
ARTILLERY.							
Officers	445	–	1,409				
Non-Commissioned Officers, Trumpeters, Drummers, and Others	557	5					
Rank and File	5,827	–					
	6,829	5	1,409	8,243	8,742	5,258	5,588
CAVALRY.							
Officers	225	26	15,428				
Non-Commissioned Officers, Trumpeters, and Drummers	385	1					
Rank and File	3,368	–					
	3,978	27	15,428	19,433	19,565	3,701	3,701
ENGINEERS AND SAPPERS.							
Officers	141	–	960				
Non-Commissioned Officers, Trumpeters, Drummers, and Others	–	98					
Rank and File	–	–					
	141	98	960	1,199	1,264	—	—
INFANTRY.							
Officers	1,287	66	52,842				
Non-Commissioned Officers, Trumpeters, and Drummers	2,304	12					
Rank and File	28,065	–					
	31,656	78	52,812	84,576	86,567	—	—
INVALID AND VETERAN ESTABLISHMENT.							
Officers	45	–	–				
Non-Commissioned Officers	19	–	–				
Rank and File	66	–	–				
	130	–	–	130	136	—	—
MISCELLANEOUS OFFICERS.							
Staff Corps	673	–	–				
General List, Cavalry (Including Cadres of Old Corps.)	107	–	–				
„ Infantry (Including Cadres of Old Corps.)	825	–	–				
Unattached Officers	26	–	–				
General Officers Unemployed	97	–	–				
	1,728	–	–	1,728	1,765	—	—
TOTAL	44,462	208	70,639				
TOTAL Force in the Bengal Presidency				115,309	118,039	8,959	9,289

BENGAL Military Budget Estimate, for the Year 1865-66—*continued.*

GRANT 1.

ARMY AND GARRISON STAFF.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66. *Rs.*	BUDGET ESTIMATE, 1865-66. *Rs.*	REGULAR ESTIMATE, 1864-65. *Rs.*	REGULAR ESTIMATE, 1864-65. *Rs.*	ACTUALS, 1863-64. *Rs.*
		COMMANDER IN CHIEF IN INDIA.					
1	1	Commander in Chief	1,00,000				
1	1	Military Secretary	14,400				
1	1	Interpreter	9,861				
4	4	Aides-de-Camp	29,957				
1	1	Medical Officer	9,080	- -	1,81,800		
7	8	Office Establishment	12,522				
6	6	Servants	456				
—	—	Medical Establishment	2,626				
			1,78,902	- -	1,81,800	- -	1,64,188
—	—	Extra Allowance to Office Establishment when moving with Head Quarters *Rs.* 2,440					
—	—	Travelling Allowances —					
—	—	Miscellaneous and Office Contingencies 2,919					
			5,359	- -	6,700	- -	5,605
—	—	Tour of the Commander in Chief, and Charges connected therewith (exclusive of Ordnance and Transport Charges)	5,500	- -	5,000	- -	2,155
				1,89,761		1,93,500	
		ADJUTANT GENERAL'S DEPARTMENT.					
1	1	Adjutant General	30,000				
1	1	Deputy Adjutant General	19,691				
4	2	Assistant Adjutant Generals	29,197				
	2	Deputy Assistant Adjutant Generals	25,080	- -	2,02,000		
52	5	Military Clerks	14,720				
	47	Civilian Clerks	83,969				
39	39	Servants	3,040				
			2,05,697	- -	2,02,000	- -	1,93,940
—	—	Extra Allowance to Office Establishment when moving with Head Quarters *Rs.* 7,700					
—	—	Travelling Allowances —					
—	—	Miscellaneous and Office Contingencies 13,846					
			21,546	- -	31,500	- -	31,880
33	25	Printing Establishment and Contingencies	10,900	- -	11,000	- -	7,815
				2,38,143		2,44,500	
		DEPUTY ADJUTANT GENERAL, ROYAL ARTILLERY.					
1	1	Deputy Adjutant General, Royal Artillery	21,627				
7	7	Military Clerks	16,080				
2	2	Civilian Clerks	1,680	- -	39,800		
8	8	Servants	540				
			39,927	- -	39,800	- -	46,511
—	—	Extra Allowance to Office Establishment when moving with Head Quarters *Rs.* 3,170					
—	—	Family Allowances —					
—	—	Travelling Allowances —					
—	—	Miscellaneous and Personal Allowances —					
—	—	Office Contingencies 2,400					
			5,570	- -	9,550	- -	11,365
				45,497		49,350	
				2,83,640		2,93,850	
		Carried forward *Rs.*		4,73,401		4,87,350	4,63,459

BENGAL Military Budget Estimate for 1865–66.—Grant 1.—Army and Garrison Staff—*continued.*

NUMBERS.			BUDGET ESTIMATE. 1865–66.		REGULAR ESTIMATE, 1864–65.		ACTUALS, 1863–64.
1864-65.	1865-66.		*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	- -	4,73,401	- -	4,87,350	4,63,459
		QUARTERMASTER GENERAL'S DEPARTMENT.					
1	1	Quartermaster General - - - -	30,000				
1	1	Deputy Quartermaster General - -	16,490				
4	4	Assistant Quartermaster Generals - -	47,780				
9	9	Deputy Assistant Quartermaster Generals	86,940				
3	—	*Officiating Deputy Quartermaster Generals for Railway Duties* - - - -	—	- -	2,25,000		
2	27	Military Clerks - - - - - -	39,196				
25		Civilian Clerks - - - - - -					
—	—	Establishments for Embarkation and Railway Duties - - - - -	5,296				
23	23	Servants - - - - - - -	1,656				
			2,27,358	- -	2,25,000	- -	2,34,993
			Rs.				
—	—	Extra Allowance to servants of Divisions when moving with Head Quarters - - -	5,630				
—	—	Family Allowance - - - -	—				
—	—	Travelling Allowances - - -	—				
—	—	Miscellaneous and Office Contingencies - - - - -	15,552				
—	—	Office Allowance to Assistant and Deputy Assistant Quartermaster Generals - - - - -	8,220				
			29,402				
			2,56,760	- -	46,000		
			Rs.		2,71,000	- -	33,152
1	1	Military Storekeeper - - -	9,305				
2	2	Establishment - - - -	1,680				
—	—	Rent of Godown - - - -	—				
—	—	Charges for Landing and Despatching Stores - - -	4,000				
			14,985				
				2,71,745	13,750		
						2,84,750	9,385
		ARTILLERY INSPECTION.					
2	2	Inspectors of Artillery - - - -	56,048				
2	2	Brigade Majors of Artillery - - -	18,515				
—	—	Office Allowance to Brigade Majors -	3,360	- -	80,750		
—	—	Travelling Expenses - - - -	4,000				
				81,923		8,750	75,975
		MUSKETRY INSPECTION.					
1	1	Chief Inspector of Musketry - - -	13,691				
5	5	District Inspectors - - - - -	40,446				
3	3	Office Establishments - - - -	9,501	- -	70,650		
—	—	Travelling and Out-station Allowances -	6,000				
—	—	Office Contingencies - - - -	780				
				70,418		70,650	70,731
		DIVISIONAL AND BRIGADE STAFF.					
7	7	General Officer Commanding Divisions -	2,98,780				
7	7	Aides-de-Camp - - - - -	41,452				
6	6	Brigadier Generals, 1st Class - - -	1,58,163				
7	7	- - ditto - - 2d Class - - -	1,46,008	- -	9,74,000		
7	7	Assistant Adjutant Generals - - -	89,373				
22	22	Brigade Majors - - - - -	2,07,518				
		Carried forward - - *Rs.*	9,41,294	8,97,487	9,74,000	9,23,500	8,87,695

BENGAL Military Budget Estimate for 1865-66.—Grant 1.—Army and Garrison Staff—*continued.*

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	9,41,294	8,97,487	9,74,000	9,23,500	8,87,695
		DIVISIONAL and BRIGADE STAFF—*cont^d.*					
—	—	Office Allowance to Assistant Adjutant Generals - - - - - -	14,280				
—	—	Office Allowance to Brigade Majors - -	44,880	- -	61,000		
				10,00,454		10,35,000	9,66,902
		GARRISON AND STATION STAFF.					
4	4	Commandants - - - - - -	26,148				
4	5	Senior Officers Commanding Stations -	16,800				
3	8	Fort and Town Adjutants - - -	25,040				
1	1	Garrison Quartermaster - - -	10,691				
2	4	Station Staff Officers, 1st Class - -	7,200				
7	4	- - ditto - 2d Class - -	4,800	- -	1,80,000		
24	23	- - ditto - 3d Class - -	8,400				
24	18	Garrison and Station Interpreters - -	55,791				
28	27	Warrant and Non-Commissioned Officers	15,812				
—	—	School Establishment - - - -	—				
—	—	Office and Bazar Establishments - -	3,674				
		Rs.	1,74,356	- -	1,80,000	- -	1,90,038
—	—	Family Allowances - - 954					
—	—	Contingent Charges - - 6,886					
			7,840	- -	8,000	- -	950
		HILL SANITARIA.		1,82,196		1,88,000	
6	5	Commandants - - - - - -	55,134				
6	5	Station Staff Officers - - - -	29,020				
11	18	Warrant Non-Commissioned Officers -	9,345				
—	—	School Establishment - - - -	3,026				
—	—	Office Establishments - - - -	7,764	- -	1,09,000		
		Rs.	1,04,289	- -	- -	- -	81,288
—	—	Family Allowances - - - 1,020					
—	—	Contingent Charges - - 3,257					
			4,277	- -	- -	- -	3,892
				1,08,566		1,09,000	
		MISCELLANEOUS DEPOTS.					
		DEPÔT AT CHINSURAH.					
1	1	Commandant - - - - - -	7,489				
1	1	Paymaster - - - - - -	,798				
1	1	Adjutant - - - - - -	5,885				
1	1	Quartermaster - - - - -	4,460				
6	6	Warrant and Non-Commissioned Officers	2,214	- -	28,136		
—	—	School Establishment - - - -	240				
—	—	Office Establishment - - - -	606				
—	—	Family Allowances - - - -	380				
—	—	Contingent Charges - - - -	2,064				
				28,136		28,000	30,252
		DEPÔT AT KURRACHEE.					
1	1	Commandant - - - - - -	11,870				
1	1	Paymaster and Quartermaster - -	5,798				
1	1	Adjutant - - - - - -	4,280				
6	7	Warrant and Non-Commissioned Officers	3,094	- -	27,500		
—	—	School Establishment - - - -	240				
—	—	Establishment - - - - -	888				
—	—	Family Allowances - - - - -	624				
—	—	Contingent Charges - - - -	720				
				27,514		27,500	24,516
		INVALID DEPÔT, FORT WILLIAM.					
1	1	Commandant and Paymaster - - -	10,985				
—	—	Office Establishment - - - -	2,580	- -	14,700	- -	15,179
—	—	Contingent Charges - - - -	1,140				
				14,705		14,700	
		Carried forward - - - *Rs.*	- -	22,59,058	- -	28,25,700	22,00,712

BENGAL Military Budget Estimate for 1865-66.—Grant 1.—Army and Garrison Staff—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		Budget Estimate, 1865-66.		Regular Estimate, 1864-65.		Actuals, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	-	22,59,058	- -	23,25,700	22,00,712
		STAFF OF IRREGULAR FORCES.					
		PUNJAB FORCE.					
1	1	Brigadier General Commanding - -	24,491				
1	1	Staff Officer - - - - - - -	8,709	- -	35,100		
—	—	Moonshee and Office Allowance - - -	2,220				
				35,420		35,100	38,321
		CENTRAL INDIA HORSE.					
1	1	Commandant - - - - - - -	18,000				
1	1	Staff Officer - - - - - - -	720	- -	18,700		
				18,720		18,700	17,218
		HYDERABAD FORCE.					
1	1	Brigadier General Commanding - -	26,735				
1	1	Major of Brigade - - - - - -	15,935				
1	1	Paymaster - - (In addition to Pay provided in the Madras Military Estimates.)	1,244				
1	1	Judge Advocate General (In addition to Pay provided in the Madras Military Estimates.)	3,620				
—	—	Medical Staff - - (In addition to Pay provided in the Madras Military Estimates.)	9,572	- -	83,000		
—	—	Office Establishment - - - - -	5,184				
—	—	Ordnance Store Establishment - - -	13,370				
—	—	Contingencies - - - - - - -	9,318				
				84,978		83,000	84,060
		BAZAR ESTABLISHMENT.					
3	3	Superintendents - - - - - -	1,452				
25	24	Bazar Serjeants - - - - - -	17,962	- -	38,000		
—	—	Bazar Establishment (including Police) -	16,868				
—	—	Office Establishment - - - - - -	7,104				
		Rs.	43,386		38,000	- -	44,245
		Family Allowance - - - - - - 2,748					
		Contingencies - - - - - - - - -	2,748		8,000	- -	10,486
				46,134		46,000	
		STAFF, MISCELLANEOUS.					
		Establishment and Charges of Outram Institutes:					
		Rs.					
		Allahabad - - - - - - - 582					573
		Bareilly - - - - - - - 696	-	- -	2,600		684
		Dum-Dum - - - - - - - 1,292					1,276
			2,570				
		Contingencies of the Staff - - - - - -	5,900		1,400		3,201
				8,470		4,000	
		TOTAL (*Personnel*) - - - *Rs.*	24,52,780		- -	25,12,500	24,00,776

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 1.) - - - *Rs.* 24,52,780.

BENGAL Military Budget Estimate for 1865-66—*continued.*

GRANT 2.

ADMINISTRATIVE STAFF.

NUMBERS.			Budget Estimate, 1865-66.		Regular Estimate, 1864-65.		Actuals, 1863-64.
1864-65.	1865 66.	MILITARY SECRETARIAT.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		ACCOUNT BRANCH.					
1	1	Accountant General - - - -	36,000				
1	1	Assistant Accountant General - -	6,000				
15	15	Office Establishment - - - -	29,640				
—	—	Contingent Expenses - - - -	2,400				
			74,040	- -	1,00,500		
		TEMPORARY ESTABLISHMENT.					
1	1	Compiler, New Pay Code - - -	18,635				
3	3	Office Establishment - - - -	4,800				
—	—	Printing and Contingent Expenses - -	—				
				97,475		1,00,500	1,52,544
		PERSONAL STAFF TO THE GOVERNOR GENERAL AND LIEUTENANT GOVERNORS.					
		GOVERNOR GENERAL.					
1	1	Military Secretary and Aide-de-Camp -	18,000				
4	4	Aides-de-Camp, European - - -	33,756				
1	1	Aide-de-Camp, Native - - - -	6,600	- -	69,000		
5	4	Office Establishments - - - -	4,032				
—	—	Contingent Expenses - - - -	4,765				
				67,153		69,000	70,626
		LIEUT. GOVERNOR OF BENGAL.					
1	1	Aide-de-Camp - - - - -	8,664		8,700		
				8,664		8,700	8,664
		LIEUT. GOVERNOR OF NORTH-WESTERN PROVINCES.					
1	1	Aide-de-Camp - - - - -	5,709		6,300		
				5,709		6,300	8,173
		LIEUT. GOVERNOR OF THE PUNJAB.					
1	1	Aide-de-Camp - - - - -	5,709		2,950		
				5,709		2,950	5,665
		Carried forward - - - *Rs.*		1,84,710	- -	1,87,450	2,45,672

BENGAL Military Budget Estimate for 1865-66.—Grant 2.—Administrative Staff—*continued.*

NUMBERS. 1864-65.	NUMBERS. 1865-66.		Budget Estimate, 1865-66.		Regular Estimate, 1864-65.		Actuals, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	- -	1,84,710	- -	1,87,450	2,45,672
		ACCOUNT DEPARTMENT.					
		CONTROLLER'S OFFICE.					
1	1	Controller of Military Accounts - -	30,000				
1	1	Assistant to - - ditto - -	7,800				
21	23	Office Establishment - - - -	44,220	- -	78,750		
–	–	Office Rent - - - - - -	5,400				
–	–	Contingent Expenses - - - -	2,350				
				89,770		78,750	59,096
		COMPILER'S OFFICE.					
1	1	Compiler - - - - - -	7,800				
24	24	Office Establishment - - - -	15,924	- -	25,100		
–	–	Contingent Expenses - - - -	1,360				
				25,084		25,100	24,619
		MILITARY ACCOUNTANT'S OFFICE.					
1	1	Military Accountant - - - -	25,835				
81	75	Office Establishment - - - -	57,250	- -	92,300		
–	–	Contingent Expenses - - - -	3,620				
				86,705		92,300	87,214
		PAY DEPARTMENT.					
1	1	1st Examiner - - - - - -	16,908				
1	1	2d ditto - - - - - -	11,809				
66	66	Office Establishment - - - -	83,232	- -	1,13,100		
–	–	Contingent Expenses - - - -	1,712				
				1,13,661		1,13,100	1,18,945
		COMMISSARIAT AND STUD ACCOUNTS.					
1	1	Examiner - - - - - -	17,390				
1	1	Assistant ditto - - - - -	9,560				
79	76	Office Establishment - - - -	78,798	- -	1,10,900		
–	–	Office Rent - - - - - -	3,600				
–	–	Contingent Expenses - - - -	1,168				
				1,10,516		1,10,900	1,18,439
		MEDICAL ACCOUNTS.					
1	1	Examiner - - - - - -	15,305				
16	18	Office Establishment - - - -	16,680	- -	33,900		
–	–	Contingent Expenses - - - -	1,874				
				33,859		33,900	33,513
		ORDNANCE, BARRACK, AND CLOTHING ACCOUNTS.					
1	1	Examiner - - - - - -	10,760				
64	64	Office Establishment - - - -	53,376	- -	65,400		
–	–	Contingent Expenses - - - -	1,976				
				66,112		65,400	62,022
		CIRCLE PAY OFFICES.					
6	6	Paymasters - - - - - -	94,980				
138	138	Office Establishments - - - -	96,252	- -	1,95,050		
–	–	Contingent Expenses - - - -	11,060				
				2,02,292		1,95,050	1,95,135
		PENSION PAY OFFICES.					
3	3	Paymasters - - - - - -	34,065				
22	22	Office Establishments - - - -	10,788	- -	47,800		
–	–	Contingent Expenses - - - -	3,098				
				47,951		47,800	42,482
6	6	Assistants on Probation - - - -	25,862	- -	25,250		
				25,862		25,250	17,742
				8,01,812	- -	7,87,550	
		TOTAL (*Personnel*) - - - *Rs.*	9,86,522		- -	9,75,000	10,04,879

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 2.) - - - *Rs.* 9,86,520.

BENGAL Military Budget Estimate for the Year 1865–66—*continued.*

GRANT 3. - - - - - - - - -

REGIMENTAL PAY, ALLOWANCES, AND CHARGES. - - - -

NUMBERS (per Establishment), exclusive of Establishments, Native Artificers, and others. *Vide* Appendix No. 1, page 48.		For Detail of Establishment and Charges for each Arm of the Service. *Vide* Appendix No. 2, page 52.	PAY OF EUROPEANS.					Pay of Native Commissioned and Non-Commissioned Officers, Rank and File.	Pay of Regimental Educational Establishments.
			Pay of Officers.	*Deduct*		Net Amount required for Pay of Officers.	Pay of Non-Commissioned Officers, Rank and File.		
1864–65.	1865–66.			No.	*Pay of Officers in Europe, and in Staff Employ.*				
			Rs.		*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		EUROPEAN ARMY.							
7,068	6,829	Artillery - - - -	22,74,712	145	9,06,895	13,67,817	13,59,759	- -	14,388
3,966	3,978	Cavalry - - - -	11,78,454	33	1,94,635	9,83,819	7,43,106	- -	13,024
144	141	Engineers - - - -	7,28,711	137	5,83,480	1,45,231	- -	- -	-
34,003	31,656	Infantry - - - -	58,28,770	185	8,75,776	49,52,994	47,04,125	- -	66,624
136	130	Invalid and Veteran Establishment - - -	1,88,131	13	41,547	1,46,584	20,252	- -	1,142
681	673	Staff Corps - - -	37,18,946	633	34,69,728	2,49,218	- -	- -	-
		General List:							
123	107	Cavalry (Including Cadres of old Corps.)	5,97,247	67	3,51,039	2,46,208	- -	- -	-
931	825	Infantry (Including Cadres of old Corps.)	36,82,993	517	22,93,383	13,89,610	- -	- -	-
30	26	Unattached Officers - -	70,341	12	34,035	36,306	- -	- -	-
-	97	General Officers unemployed	12,38,585	78	9,97,133	2,41,452	- -	- -	-
-	-	Colonels' Allowances - -	87,614	-	- -	87,614	- -	- -	-
		NATIVE ARMY.							
871	938	Artillery - - - -	63,479	-	- -	63,479	746	1,01,394	300
132	131	Governor General's Body Guard - - - -	19,779	-	- -	19,779	716	24,876	-
13,139	13,012	Cavalry - - - -	8,49,626	-	- -	8,49,626	- -	49,01,892	1,560
1,120	1,058	Sappers and Miners - -	57,775	-	- -	57,775	29,131	1,15,834	96
46,894	47,274	Infantry - - - -	21,47,638	-	- -	21,47,638	- -	49,29,803	-
		HYDERABAD CONTINGENT.							
803	476	Artillery - - - -	32,795	-	- -	32,795	2,505	51,041	-
2,328	2,312	Cavalry - - - -	99,655	-	- -	99,655	- -	9,60,540	595
5,670	5,646	Infantry - - - -	1,44,209	-	- -	1,44,209	7,773	5,49,758	-
118,039	115,309	TOTAL 1865–66 - - - *Rs.*	2,30,09,460	1,820	97,47,651	1,32,61,809	68,68,113	1,16,35,138	97,729
		TOTAL 1864–65 - - - *Rs.*	—	-	—	—	—	—	-

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 3.

REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

Pay of Subordinate Medical and Fixed Hospital Establishments.	Pay of Native Artificers and Followers.	ALLOWANCES. Command, Staff, and Horse Allowances.	Contract Allowances.	Family Allowances.	Good Conduct Allowance.	Good Shooting Allowance.	Hutting Money.	BUDGET ESTIMATE, 1865-66.	REGULAR ESTIMATE, 1864-65.	ACTUALS, 1863-64.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
68,034	5,89,578	3,67,045	2,88,504	78,001	67,78	2,995	2,894	42,06,795	42,25,000	45,88,948
62,668	3,30,555	3,73,649	91,526	40,824	48,609	275	3,284	26,91,339	27,00,000	26,99,766
–	– –	– –	–	–	–	–	–	1,45,231	1,50,000	1,76,106
3,27,170	2,08,059	7,10,975	82,278	2,31,108	3,96,075	31,320	1,122	1,17,11,850	1,18,00,000	1,18,31,510
–	1,122	4,920	600	3,882	2,464	–	–	1,80,966	1,82,000	2,14,742
–	– –	– –	–	–	–	–	–	2,49,218	2,50,000	2,59,411
–	– –	40,320	–	–	–	–	–	2,86,528	2,30,000	2,19,790
–	– –	13,680	–	–	–	–	–	14,03,290	12,50,000	12,06,902
–	– –	– –	–	–	–	–	–	36,306	30,000	11,549
–	– –	– –	–	–	–	–	–	2,41,452	—	—
–	– –	– –	–	–	–	–	–	87,614	—	—
3,084	48,653	21,336	31,275	–	7,500	–	–	2,77,767	2,45,000	2,45,445
1,140	11,724	26,760	5,808	–	900	–	–	91,703	88,000	87,624
22,380	30,792	6,37,620	63,600	–	1,16,392	–	–	66,23,862	65,00,000	66,22,823
3,432	10,737	36,893	3,356	2,226	7,879	89	868	2,62,316	2,50,000	2,52,934
57,816	2,09,197	14,50,263	1,54,153	–	2,61,392	–	46,350	92,56,612	88,00,000	84,86,632
317	37,965	11,520	18,600	–	–	–	1,552	1,56,295	1,50,000	1,44,044
6,186	8,260	72,877	–	–	–	–	–	11,48,113	11,25,000	10,95,719
6,884	16,898	93,437	14,400	–	–	–	5,541	8,38,900	7,75,000	7,44,652
5,59,111	15,09,300	38,55,295	7,48,340	3,56,041	9,08,991	34,679	61,611			
–	—	—	–	–	–	–	–			
							TOTAL (*Personnel*) - - - *Rs.*	3,98,96,157	3,87,50,000	3,88,88,597

AMOUNT OF ESTIMATE for 1865-66 (GRANT 3) - - - *Rs.* 3,98,96,160.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 4.

COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		EXECUTIVE ESTABLISHMENT.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Commissary General - - - -	30,000				
3	3	Deputy Commissary Generals - - -	73,267				
4	4	Assistant Commissary Generals, 1st Class	75,910				
4	4	- - ditto - - - 2d Class	61,160				
6	6	Deputy Assistant Commissary Generals, 1st Class - - - - - - -	70,757				
6	6	Deputy Assistant Commissary Generals, 2d Class - - - - - - -	62,400				
12	12	Sub-Assistant Commissary Generals, 1st Class - - - - - - - -	1,05,770	- -	10,00,000		
8	8	Sub-Assistant Commissary Generals, 2d Class - - - - - - - -	53,170				
2	2	Deputy Commissaries - - - -	12,159				
1	1	Assistant Commissary - - - -	5,480				
4	4	Deputy Assistant Commissaries - -	13,927				
20	20	Conductors - - - - - -	35,010				
35	35	Sub-Conductors - - - - -	40,350				
95	95	Non-Commissioned Officers - - -	79,758				
–	–	Office Establishments - - - -	2,84,840				
			10,03,958		10,00,000	- -	9,92,250
			Rs.				
		Family Allowances - - - -	9,770				
		Travelling Expenses - - - -	20,450				
		Rent of Offices - - - - -	24,490				
		Printing and Advertising - - -	35,000				
		Office Contingencies - - - -	16,550				
			1,06,260		1,00,000		
				11,10,218		11,00,000	1,03,575
		SUBORDINATE ESTABLISHMENTS.					
		Regimental Establishments, Marching Allowances, and Contingencies - - - - - - -	88,400				93,065
		Godown Establishment and Contingencies - -	85,910				82,434
		Quartermasters' Establishments and Marching Allowances - - - - - - -	93,510	- -	5,25,000	- -	97,653
		Cattle Establishment - - - - - - -	3,22,100				28,480
		Dooley Bearers - - - - - - - -	2,10,000				2,14,245
				7,99,920		5,25,000	
		TOTAL *(Personnel)* - - - *Rs.* Carried forward - - - *Rs.*		19,10,138	- -	16,25,000	16,11,702

BENGAL Military Budget Estimate for the Year 1865-66.—Grant 4.—Commissariat Establishments, &c.—*continued.*

	Budget Estimate, 1865-66.		Regular Estimate. 1864-65.		Actuals, 1863-64.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward - - -	- -	19,10,138	- -	16,25,000	16,11,702
COMMISSARIAT SUPPLIES.					
Provisions for Europeans - - - - - -	38,05,180	- -	- -	- -	37,88,436
Provisions for Natives - - - - - -	- -	- -	- -	- -	1,49,617
Compensation to Natives for Dearness of Provisions	3,06,000	- -	- -	- -	
Compensation on account of Gram for Horses of Hyderabad Contingent - - - - -	1,08,500	- -	75,00,000	—	—
Purchase of Reserve Stock - - - - - -	6,40,600	- -	- -	- -	13,77,915
Malt Liquor - - - - - - - -	34,34,360	- -	- -	- -	31,17,417
Rum and Arrack - - - - - - -	3,00,000	- -	- -	- -	5,85,809
Contingent Expenses - - - - - -	—				
		85,94,640		75,00,000	—
COMMISSARIAT SERVICES.					
Purchase of Live Stock - - - - -	99,516	- -	- -	1,25,000	34,316
Transport Charges:					
Feed of Commissariat Cattle - - -	7,22,958				
Hire of Transport: *Rs.*					
Commissariat - - - 13,34,348					
Clothing - - - - 30,000					
Barrack - - - - 17,550					
Medical - - - - 38,250					
Ordnance - - - - 1,22,500					
Miscellaneous - - - —					
	15,42,738				
Inland Water Charges:					
Commissariat - - - 6,16,200					
Clothing - - - - —		- -	21,75,000	- -	25,64,264
Barrack - - - - —					
Medical - - - - —					
Ordnance - - - - 3,500					
Miscellaneous - - - —					
	6,19,700				
Railway Charges:					
Commissariat - - - 7,06,200					
Clothing - - - - 36,000					
Barrack - - - - —					
Medical - - - - 34,750					
Ordnance - - - - 1,24,000					
Miscellaneous - - - —					
	9,00,950				
Freight and Charges of Stores from England -	—	—	—	—	—
Feed of Horses - - - - - - - -	5,63,890	- -	6,07,500	—	4,54,022
Camp Contingencies - - - - - - -	7,500	- -	35,000	—	—
Cattle Gear, Implements, and Godown Furniture -	1,60,000	- -	1,60,000	—	—
Miscellaneous: *Rs.*					
Expenses of Soldiers' Gardens, Prizes, &c. - - - - 13,890					
Incidental Charges - - - 9,000					
	22,890	- -	22,500	- -	7,430
Dooar Field Force - - - - - - -	- -	- -	5,00,000	—	—
		46,40,142		13,25,000	
TOTAL (*Materiel*) - - - *Rs.*		1,32,34,782	- -	1,11,25,000	—
TOTAL - - - *Rs.*		1,51,44,920	- -	1,27,50,000	1,36,90,928

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 4) - - - *Rs.* 1,51,44,920.

BENGAL Military Budget Estimate for the Year 1865-66.—*continued.*

GRANT 5.

STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES.

NUMBERS. 1864-65.	NUMBERS. 1865-66.	ESTABLISHMENTS.	BUDGET ESTIMATE, 1865-66. *Rs.*	*Rs.*	REGULAR ESTIMATE, 1864-65. *Rs.*	*Rs.*	ACTUALS, 1863-64. *Rs.*
1	1	Superintendent of Studs - -	25,692				
2	2	Deputy Superintendents - -	32,580				
2	2	1st Assistants in charge of Depôts -	36,360				
2	2	2d „ „ - -	24,672				
3	3	Sub-Assistants - - - -	35,688				
4	3	Sub-Assistants on Probation -	28,704				
1	1	Medical Officer - - - -	4,884				
—	1	Apothecary - - - - -	2,400				
5	5	Veterinary Surgeons - - -	31,056				
1	1	Superintendent of Cattle Farm -	4,800	- -	3,20,000		
23	22	Warrant and Non commissioned Officers - - - - - -	23,028				
—	—	Stud and Cattle Establishments -	31,654				
—	—	Office Establishment - - -	35,070				
		Rs.	3,16,588	- -	- -	- -	3,01,475
		Allowance to Officers in Medical Charge - 3,000					
		Family Allowances - - - - - 1,000					
		Travelling Expenses - - - - 6,780					
		Rent of Offices - - - - - 2,370					
		Office Contingencies - - - - 6,000					
			19,150	- -	- -	- -	15,016
		TOTAL (*Personnel*) - - - *Rs.*	- -	3,35,738		3,20,000	
		PURCHASE OF CATTLE.					
		Probable Expenditure for the Purchase of—					
		Stallions - - - - - - - -	30,000				44,295
		Mares - - - - - - - -	50,000				3,405
		Colts and Fillies - - - - - -	2,50,000	- -	3,10,900	- -	2,17,495
		Bullocks - - - - - - -	3,630				1,829
		Camels - - - - - - -	610				1,021
		Contingent and Miscellaneous Expenses - -	25,160				—
				3,59,400		3,10,000	
		FEED OF CATTLE.					
		Purchase of Reserve Stock - - - - -	3,25,000				
		Probable Expenditure for the Feed and Expenses of Cattle at the Depôts - - - - -	3,50,000	- -	6,00,000	- -	4,73,671
		MISCELLANEOUS.					
		Road Expenses of Cattle and Remounts - -	38,000	- -	45,000	- -	64,514
		Cultivation Expenses - - - - - -	25,000				70,065
				7,38,000		6,45,000	
		TOTAL (*Materiel*) - - *Rs.*	- -	10,97,400	- -	9,55,000	—
		TOTAL - - *Rs.*	- -	14,33,138	- -	12,75,000	11,92,786

AMOUNT OF ESTIMATE FOR 1865–66 (GRANT 5) - - - *Rs.* 14,33,140.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 6.

CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		CLOTHING DEPOT, PRESIDENCY.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		SUPERINTENDING ESABLISHMENT.					
1	1	Superintendent and Agent - - -	23,435				
1	1	Assistant Agent - - - - -	12,000				
11	11	Clerks - - - - - - -	11,220				
7	7	Servants - - - - -	552	- -	54,500		
—	—	Temporary Office Establishment - -	1,860				
—	—	Office Contingencies - - - -	4,000				
			53,067	- -	54,500	- -	65,325
		MANUFACTURING AND STORE ESTABLISHMENT.					
			Rs.				
2	2	Master Tailors - - - -	5,160				
1	2	Storekeeper - - - - -	3,730				
2	2	Packing Serjeants - - -	2,563				
—	—	Labourers and others for Store and Packing duties - - - -	3,840				
—	—	Establishment - - - -	6,768				
—	—	Extra Distributors, Examiners, &c.	1,500				
—	—	Fees to Officers for inspecting Clothing - - - - -	1,200				
—	—	House rent - - - - -	1,200				
			25,961	- -	26,500	- -	22,656
		TOTAL (*Personnel*) - - - *Rs.*	- -	79,028	- -	81,000	
		CLOTHING, SUPPLIES, AND SERVICES.					
		AGENCY.					
		Making Clothing, Great Coats, and Cloaks for European and Native Troops - - - -	93,830	- -	1,20,000	- -	75,771
		Packing Materials and incidental Charges - -	29,433	- -	80,000	- -	35,307
		Freight and Charges for Stores received from England - - - - - - - -	9,000	- -	9,000	- -	474
		Cost of Supplies obtained locally - - - -	60,080	- -	85,000	—	—
		Contingent Charges - - - - - - -	- -	- -	- -	- -	11,475
		REGIMENTAL.					
		Making Clothing at Head Quarters of Regiments -	27,778	—	—	—	—
		Altering " " " -	15,775	- -	- -	- -	18,006
		Compensation in lieu of Clothing - - - -	5,50,000	- -	8,00,000	- -	1,28,618
		TOTAL (*Materiel*) - - - *Rs.*	7,85,896	- -	10,94,000	—	
		TOTAL - - - *Rs.*	8,64,924	- -	11,75,000	3,57,632	

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 6) - - - *Rs.* 8,64,920.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 7.

BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE. 1865-66.		REGULAR ESTIMATE. 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		EXECUTIVE ESTABLISHMENT.					
18	18	Barrack Masters, 1st Class - - -	69,640				
16	14	" " 2d Class - - -	37,100				
98	95	Barrack Serjeants - - - - -	79,870				
—	—	Office Establishments of Deputy Quartermaster Generals - - - - -	14,320				
			2,00,930				
		Rs.		- -	2,30,900	- -	2,02,309
		Travelling Allowance of the Deputy Quartermaster Generals - - - 5,200					
		Family Allowance - - - - 8,420					
		Rent of Offices - - - - - 1,200					
		Office Allowances and Contingencies of Barrack Masters - - - - 15,000					
			29,280				32,695
				2,30,750	- -	2,30,900	
		SUBORDINATE ESTABLISHMENTS.					
		Regular Barrack Establishment - - - -	14,000				24,424
		Conservancy Establishment for Barracks - -	70,000				86,212
		Punkah-pulling Establishment for Barracks and Hospitals - - - - - - - -	3,30,000	- -	4,50,000	- -	2,44,754
		Tattie-watering Establishment for Barracks and Hospitals - - - - - - - -	95,320				73,104
		Lighting Establishment - - - - -	15,420				
				5,24,740	- -	4,50,000	
		TOTAL (*Personnel*) - - - *Rs.*	- -	7,55,490	- -	6,80,900	
		BARRACK FURNITURE.					
		Purchase and Repair of Barrack Furniture - -	4,90,000	- -	7,70,000	- -	7,64,314
		BARRACK BEDDING.					
		Purchase of Barrack Bedding and Compensation in lieu thereof - - - - - - - -	4,50,000	- -	3,20,000	- -	4,00,134
		LIGHTING AND CLEANING.					
		Provision of Supplies for Lighting and Cleaning of Barracks and Hospitals - - - - -	1,42,000	- -	1,18,500	- -	91,414
		MISCELLANEOUS.					
		Carriage of Barrack Stores - - - - -	- -	- -	17,800	—	—
		Purchase of Petty Supplies, including Utensils - - - - - - *Rs.* 2,50,000	- -	- -	1,42,800	- -	1,31,261
		Repair of Barrack Fixtures - - - —	—	—	—	—	—
		Supply of Water and Well Gear - - 6,300	- -	- -	- -	- -	14,801
		Contingent Expenses - - - - - —	- -	- -	- -	- -	23,394
			2,56300				
		TOTAL (*Materiel*) - - - *Rs.*	13,38,300	- -	13,69,100	—	
		TOTAL - - - *Rs.*	20,93,790	- -	20,50,000	20,88,816	

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 7) - - *Rs.* 20,93,790.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 8.

ADMINISTRATION OF MARTIAL LAW.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		JUDGE ADVOCATE GENERAL'S DEPARTMENT.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		HEAD QUARTERS.					
1	1	Judge Advocate General	28,800				
1	1	Deputy Judge Advocate General	19,535		62,750		
1	1	Assistant to the Judge Advocate General	6,000				
—	—	Office Establishment	7,404				
			61,739		62,750		59,632
			Rs.				
		Allowance for Charge of the Calcutta Office	1,800				
		Extra Allowance to Office Establishment when moving with Head Quarters	3,522				
		Travelling Allowances	—				
		Rent of Offices	800				
		Office Contingencies	866				
			6,988		5,000		
				68,727		67,750	4,376
		DISTRICTS.					
8	8	Deputy Judge Advocate General's	1,06,865		1,04,000		
—	—	Office Allowance to ditto	5,084				
				1,11,949		1,04,000	97,914
		GARRISON MILITARY PRISONS*					
		LUCKNOW.					
—	—	Establishment	2,585		2,750		
—	—	Family Allowance	156				
				2,741		2,750	3,760
		MISCELLANEOUS.					
		Compensation to Witnesses at Military Courts (including Travelling Expenses)	10,000		6,000		
				10,000		6,000	—
		TOTAL (*Personnel*) *Rs.*		1,93,417		1,80,500	1,65,688

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 8) *Rs.* 1,93,420.

* The cost of subsisting Men in Garrison and Regimental Prisons and Cells is defrayed from the "Prison Fund."

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 9.

MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		MEDICAL ESTABLISHMENT (INDIAN).	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		PRESIDENCY.					
1	1	Principal Inspector General - - -	36,000	- -			
2	2	Secretaries to Principal Inspector General -	27,984	- -	77,550		
—	—	Office Establishment - - - - -	13,560	- -			
			77,544	- -	77,550	- -	74,625
		Rs.					
		Travelling Allowances - - - —					
		Rent, &c. of Office - - - 4,590					
		Contingent Expenses - - - 10,043					
			14,633	- -	14,650	- -	6,657
				92,177		92,200	
		Arrear Establishment - - - - -	- -	- -	- -	- -	2,098
		DISTRICTS.					
2	2	Inspectors General of Hospitals - - -	60,000	- -			
14	15	Deputy Inspectors General of Hospitals -	3,24,000	- -			
41	9	Surgeon Majors - - - - -	1,04,661	- -			
	24	Surgeons - - - - - - -	1,66,925	- -			
71	37	Assistant Surgeons - - - - -	1,24,208	- -			
3	7	Veterinary Surgeons - - - - -	32,591	- -	9,20,000	- -	7,40,531
64	85	Warrant and Subordinate Medical Officers -	90,062	- -			
48	117	Native Doctors - - - - - -	34,260	- -			
9	10	Writers - - - - - - -	3,990	- -			
—	6	Nurses - - - - - - -	1,080	- -			
			9,41,777	- -	9,20,000		
		Rs.					
		Extra and Office Allowance to Inspectors and Deputy Inspectors General - - - - - 12,480					
		Travelling and Contingent Expenses of Medical Officers - - - 14,437					
			26,917	- -	25,000	- -	21,747
				9,68,694		9,45,000	
				10,60,871		10,37,200	
		MEDICAL STORE DEPÔTS.					
		PRESIDENCY.					
1	1	Principal Medical Storekeeper - - -	17,388	- -			
1	1	Medical Warrant Officer - - - -	3,081	- -			
—	—	Depôt and Office Establishments - -	22,460	- -	44,000		
—	—	Contingent Expenses - - - - -	740	- -			
				43,669		44,000	40,920
		STATION DEPÔTS.					
4	4	Medical Storekeepers - - - - -	34,460	- -			
7	7	Medical Warrant Officers - - - -	8,310	- -			
—	—	Depôt and Office Establishments - -	13,445	- -	50,800		
—	—	Contingent Expenses - - - - -	150	- -			
				56,365		50,800	50,289
				1,00,034		94,800	
		Carried forward - - - *Rs.*	- -	11,60,905	- -	11,32,000	9,36,867

BENGAL Military Budget Estimate for 1865-66.—Grant 9.—Medical Establishments, &c.—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	- -	11,60,905	- -	11,32,000	9,36,867
		MEDICAL ESTABLISHMENT (BRITISH).					
		PRESIDENCY.					
1	1	Inspector General of Hospitals - - -	30,000				
2	2	Secretaries to Inspector General - - -	24,055		71,500		
—	—	Office Establishment - - - - -	15,380				
			69,435		71,500		58,783
		Extra Allowance to Office Establishment at Head Quarters - - *Rs.* 920					
		Travelling Allowances - - - 500			8,500		3,474
		Contingent Expenses - - - 3,740					1,436
			5,160				
		Arrear Establishment - - - - -	3,720				
				78,315		80,000	
		DISTRICTS.					
2	2	Deputy Inspectors General of Hospitals -	43,200				
5	1	Staff Surgeon Majors - - - - -	12,680		1,66,500		
	2	Staff Surgeons - - - - - -	20,710				
8	30	Staff Assistant Surgeons - - - -	1,42,053				
			2,18,643		1,66,500		81,333
		Extra and Office Allowance to Deputy Inspector General - - - *Rs.* 1,440					
		Travelling and Contingent Expenses of Medical Officers - - - 2,100					
			3,540		3,500		
				2,22,183		1,70,000	1,617
		GENERAL HOSPITALS.					
2	2	Surgeon Majors - - - - -	19,880				
4	4	Assistant Surgeons - - - - -	22,185				
14	14	Warrant and Subordinate Medical Officers -	12,280				
5	5	Native Doctors - - - - - -	1,440				
3	3	Writers - - - - - - -	1,080				
—	—	Store Establishment - - - - -	576				
			57,441				
		KIDDERPORE DEPÔT.					
1	1	Staff Surgeon Major - - - - -	13,120				
4	4	Warrant and Medical Subordinate Officers -	3,598		2,53,000		
2	2	Writers - - - - - - -	612				
—	—	House rent - - - - - -	2,880				
			20,210				
				77,651			
		STATION HOSPITALS.					
		Subordinate Establishments:					
		European Hospital - - - - - - - -	69,740				
		Native - ditto - - - - - - - -	82,235				
		Miscellaneous Charges - - - - - - - -	—				
				1,51,975		2,53,000	3,92,647
		MISCELLANEOUS.					
		Allowance to Students at the Medical College - - - -	6,528				
		Extra Allowance to Native Doctors for English Qualifications -	—		8,000		
		Allowance to Nurses' Institution - - - - - -	2,400				
				8,928		8,000	4,677
		TOTAL (*Personnel*) - - - *Rs.*	16,99,957			16,43,000	
		MEDICAL SUPPLIES.	*Rs.*				
		Cost of Medicines and Medical Stores provided in India* - -	90,233				5,02,233
		Diets and Medical Comforts to Patients and Hospital Servants -	6,75,060		8,57,000		4,00,377
		Freight and Charges of Medical Stores from England - -	4,000				—
		TOTAL (*Materiel*) - - - *Rs.*	7,69,293			8,57,000	
		TOTAL - - - *Rs.*	24,69,250		- -	25,00,000	23,83,434

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 9) - - - - *Rs.* 24,69,250.

* The cost of the Medicines and Medical Stores to be supplied to Civil Hospitals and Dispensaries is provided in this amount.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 10.

ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		SUPERVISING STAFF.					
		OFFICE OF THE INSPECTOR GENERAL.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Inspector General of Ordnance and Magazines	30,000	- -			
1	1	Assistant to Inspector General - - -	11,924	- -			
1	1	Warrant and Non-commissioned Officer -	1,633	- -			
26	26	Office Establishment - - - - -	26,172	- -			
			69,729	- -	76,000		70,251
			Rs.				
		Rent of Offices - - - -	3,000				
		Printing Charges - - - -	—				
		Contingent Expenses - - -	2,552				
			5,552	- -			5,201
				75,281		76,000	
		OFFICE OF THE DEPUTY INSPECTOR GENERAL.					
1	1	Deputy Inspector of Ordnance - - -	24,027	- -			
1	1	Warrant and Non-commissioned Officer -	1,931	- -			
3	3	Office Establishment - - - - -	2,592	- -			
			28,550	- -	30,750		29,196
		Contingent Expenses - - - - -	2,120	- -			5,060
				30,670		30,750	
		ARSENALS, MAGAZINES, AND DEPÔTS.					
3	3	Commissaries of Ordnance, 1st Class - -	32,517	- -			
2	2	,, ,, 2d Class - -	19,619	- -			
6	6	,, ,, 3d Class - -	39,395	- -			
131	137	Warrant and Non-commissioned Officers -	2,23,382	- -			
1,924	1,943	Artificers, Labourers, and others - -	1,71,579	- -			
—	—	Extra and Temporary Artificers and others -	85,632	- -			
63	66	Office Establishment - - - - -	49,884	- -	6,00,000		
			6,22,008	- -			6,02,845
			Rs.				
		Family Allowances - - -	3,420				
		Contingent Expenses - - -	6,399				
			9,819	- -			43,117
				6,31,827		60,00,000	
		MANUFACTURING ESTABLISHMENTS.					
		GUN FOUNDRY, COSSIPORE.					
1	1	Superintendent - - - - - -	16,304	- -			
6	6	Engineer, Foremen, and Overseers - -	16,152	- -			
16	15	Artificers, Labourers, and others - -	1,554	- -			
—	—	Extra Temporary Artificers and others -	60,000	- -	92,250		
8	8	Office Establishment - - - - -	3,905	- -			
		Family Allowance - - - - -	—	- -			
		Contingent Expenses - - - - -	10	- -			
				97,925		92,250	1,43,597
		GUNPOWDER AGENCY, ISHAPORE.					
1	1	Agent for gunpowder - - - -	22,227	- -			
2	2	Warrant and Non-commissioned officers -	5,353	- -			
155	156	Artificers, Labourers, and others - - -	1,244	- -			
—	—	Extra Temporary Artificers and others -	1,800	- -	42,000		
8	4	Office Establishment - - - - -	—404	- -			
		Family Allowance - - - - -		- -			
		Contingent Expenses - - - - -	57	- -			
				39,085		42,000	33,604
		Carried forward - - *Rs.*	- -	8,74,788	- -	8,41,000	9,32,871

BENGAL Military Budget Estimate for 1865-66.—Grant 10.—Ordnance Establishments, &c.—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	- -	8,74,788	- -	8,41,000	9,32,871
		MANUFACTURING ESTABLISHMENTS—*continued.*					
		GUN CARRIAGE AGENCY, FUTTYGURH.					
1	1	Gun Carriage Agent - - - - - -	16,304	- -			
1	1	Storekeeper - - - - - -	2,951	- -			
5	4	Warrant and Non-Commissioned Officers -	12,001	- -			
28	29	Artificers, Labourers, and others - -	3,384	- -	75,000		
—	—	Extra Artificers, Labourers, and others -	49,923	- -			
7	7	Office Establishment - - - - -	4,560	- -			
—	—	Family Allowance - - - - -	- -	- -			
—	—	Office Contingencies - - - - -	45	- -			
				89,168		75,000	53,669
		TIMBER AGENCY, CALCUTTA.					
1	1	Timber Agent - - - - - -	2,471	- -			
11	11	Artificers, Labourers, and others - -	912	- -			
—	—	Extra Artificers, and others - - -	6,368	- -	15,500		
2	2	Office Establishment - - - - -	552	- -			
—	—	Contingent Expenses - - - - -	114	- -			
				10,417		15,500	16,771
		CARTRIDGE AND PERCUSSION CAP MANUFACTORY, DUM-DUM.					
1	1	Commissary of Ordnance - - - -	8,010	- -			
8	10	Warrant and Non-Commissioned Officers -	15,231	- -			
237	243	Artificers, Labourers, and others - -	20,208	- -			
—	—	Extra Artificers, and others - - -	6,084	- -	52,000		
4	3	Office Establishment - - - - -	2,112	- -			
—	—	Family Allowances - - - - -	222	- -			
—	—	Contingent Expenses - - - - -	- -	- -			
				51,867		52,000	41,143
		SADDLERY DEPÔT AND TANNERY ESTABLISHMENT, CAWNPORE.					
1	1	Commissary of Ordnance - - - -	9,810	- -			
1	1	Chief Tanner and Currier - - - -	4,000	- -			
5	5	Warrant and Non-Commissioned Officers -	6,944	- -			
99	40	Artificers, Labourers, and others - -	3,798	- -	41,500		
—	—	Extra Artificers, and others - - -	24,570	- -			
3	2	Office Establishment - - - - -	1,776	- -			
—	—	Family Allowance - - - - -	212	- -			
—	—	Contingent Expenses - - - - -	4,480	- -			
				55,590		41,500	23,930
		TOTAL (*Personnel*) - - *Rs.*		10,81,830	- -	10,25,000	
		STORES.					
		Charge for Forest Operations - - - - -	84,782	- -	- -	- -	32,283
		Local Supply of Stores for Arsenals, Magazines, and Depôts - - - - - - - - -	4,33,809	- -	- -	- -	6,54,629
		Local Supplies for Manufacturing Establishments:					
		Gun Foundry - - - - - - -	22,920	- -	- -	- -	41,347
		Gunpowder Agency - - - - - -	- -	- -	- -	- -	1,219
		Gun Carriage Agency - - - - -	41,992	- -	- -	- -	50,129
		Timber Agency - - - - - - -	1,00,000	- -	- -	- -	36,531
		Cartridge and Percussion Cap Manufactory -	36,704	- -	15,25,000	—	—
		Saddlery Depôt and Tannery - - -	48,300	- -		—	—
		Repair of Saddlery - - - - - -	27,400	- -	- -	- -	22,483
		Freight and Charges of Stores from England - -	22,000	- -	- -	- -	10,708
		Ditto - from Port to Port - - - - -	35,000	- -	- -	—	—
		Miscellaneous - - - - - - -	16,000	- -	- -	- -	1,45,309
		CAMP EQUIPAGE.					
		Purchase of Camp Equipage - - - - -	5,23,395	- -	- -	- -	34,436
		Repair of ditto - - - - - - - -	70,000	- -	- -	- -	
		TOTAL (*Materiel*) - - *Rs.*		14,62,302	- -	15,25,000	
		TOTAL - - *Rs.*		25,44,132	- -	25,50,000	20,97,458

TOTAL AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 10), RUPEES 25,44,130.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 11.

ECCLESIASTICAL.

Numbers. 1864-65.	Numbers. 1865-66.	CHAPLAINS TO THE ARMY.	BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		CHURCH OF ENGLAND.*					
		PRESBYTERIAN.*					
4	3	Chaplains	28,800	- -			
—	—	Travelling Allowances	250	- -	39,100		
—	—	Contingent Expenses	396	- -			
				29,446		39,100	36,795
		* ROMAN CATHOLIC.					
40	35	Allowance to Chaplains	76,200	- -			
—	—	Travelling Allowances	9,120	- -	1,04,400		
—	—	Contingent Expenses	10,608	- -			
—	—	Compensation for use of Chapels	1,344	- -			
				97,272		1,04,400	1,00,584
		TOTAL (*Personnel*) - -	*Rs.*	1,26,718	- -	1,43,500	1,37,379

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 11), RUPEES 1,26,720.

* The Pay and Allowances of the whole of the Chaplains of the Church of England and those of the Presbyterian Church not especially attached to Regiments, are provided in the Civil Estimates.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 12.

EDUCATION.

Numbers.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
1864-65.	1865-66.	ARMY SCHOOLS. (*Personnel.*)	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Superintendent	4,985				
1	1	Assistant Superintendent	3,080				
1	1	Office Establishment	360				
			8,425				5,318
		Travelling Allowances	1,260		27,000		699
		Contingent Charges		9,685			
		(*Materiel.*)					
		Purchase of Books, Materials, &c.	14,500				
		Packing Charges and Miscellaneous	2,750				
				17,250		27,000	8,843
		LAWRENCE MILITARY ASYLUM.		26,935		27,000	
		(SUNAWUR.)					
1	1	Principal and Chaplain	9,600				
1	1	Assistant Surgeon in Medical Charge	3,000				
1	1	Clerk	1,800				
1	1	Steward and Housekeeper	1,200				
3	3	Serjeant Majors	2,580				
1	1	Hospital Serjeant	600				
4	4	Matrons	2,820				
1	1	Master Tailor	960				
–	1	Gardener	840				
–	–	Printing Establishment	960				
–	–	Allowance to Office Assistants and others	900		49,000		
		EDUCATIONAL STAFF.					
1	1	Head Master for Boys' School	3,600				
4	3	Assistant Masters	6,600				
1	1	Head Master for Girls' School	2,100				
1	1	Head Mistress	900				
2	1	Assistant Mistress	960				
1	1	Infant School Mistress	720				
–	1	Band Instructor	960				
1	1	Moonshee	360				
–	–	Allowance to Pupil-teachers and Monitors	1,080				
–	–	House and Hospital Servants	7,260				
			49,800		49,000		52,747
		Cost of Provisions	39,600				41,635
		Cost of Clothing and Bedding	36,000		72,500		29,988
		Contingent and Miscellaneous Expenses	20,760				25,770
				1,46,160		1,21,500	
		Carried forward *Rs.*		1,73,095		1,48,500	1,65,000

BENGAL Military Budget Estimate for 1865–66.—Grant 12.—Education, &c.—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	- -	1,73,095	- -	1,48,500	1,65,000
		FEMALE NORMAL SCHOOL.					
		EDUCATIONAL STAFF.					
1	1	Head Mistress - - - - - - -	2,400	- -			
1	1	Assistant Mistress - - - - - -	480	- -			
1	1	Writer - - - - - - - - -	120	- -			
–	–	Servants - - - - - - - -	420	- -	9,000		
			3,420	- -			
		Cost of Provisions and Diets - - -	3,264	- -			
		Miscellaneous - - - - - - -	1,624	- -			
				8,308		9,000	
		KIDDERPORE LOWER ORPHAN SCHOOL.					
1	1	Secretary and Treasurer - - - -	3,000	- -			
7	7	Office Establishment - - - - -	2,040	- -			
–	–	Servants - - - - - - - -	354	- -			
		EDUCATIONAL STAFF.					
1	1	Head Mistress - - - - - - -	1,800	- -			
1	1	Assistant Mistress - - - - - -	540	- -			
–	–	Medical Establishment - - - -	984	- -			
–	–	House and Hospital Servants - - -	933	- -			
			9,651	- -	50,000		
		Cost of Provisions and Diets - - -	3,120	- -			
		Cost of Clothing and Bedding - - -	2,760	- -			
		Miscellaneous - - - - - - -	336	- -			
		Expense of Boys transferred to the Calcutta Free School - *Rs.* 958					
		Transit expenses of Children to the Lawrence Military Asylum 400					
		Contingent Expenses - - - 4,520					
			5,878	- -			
				21,745		50,000	770
		DONATIONS AND PAYMENTS OF SUBSISTENCE TO EDUCATIONAL INSTITUTIONS.					
		Roman Catholic Orphanages:—					
		Agra - - - - - - - - - -	16,150	- -			
		Bankipore - - - - - - - - -	2,750	- -			
		Calcutta - - - - - - - - - -	8,280	- -	42,500		
		Patna - - - - - - - - - -	2,980	- -			
		Simla - - - - - - - - - -	12,400	- -			
				42,560		42,500	51,240
		TOTAL - - - *Rs.*	- -	2,45,708	- -	2,50,000	2,17,010

AMOUNT of ESTIMATE for 1865–66 (Grant 12) - - - *Rs.* 2,45,700

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 13.

SURVEYS, TOPOGRAPHICAL AND TRIGONOMETRICAL.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		TOPOGRAPHICAL SURVEY. (*Personnel.*)	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
—	—	Surveyor General {Pay provided in the Civil Estimates}	—	—	—	—	—
14	14	Executive Officers {Including Hill and Equipment Allowance}	1,40,819	- -			
787	712	Field Establishment - ditto - ditto -	2,61,979	- -			
8	7	Office Establishment - - - - -	3,360	- -			
			4,06,158	- -	4,29,500	- -	2,31,044
		Contingent and Miscellaneous Expenses -	49,250	- -	- -	- -	23,013
		(*Materiel.*)					
		Local Purchase of Cattle and Articles - -	15,720	- -	- -	- -	
				4,71,128		4,29,500	
		GREAT TRIGONOMETRICAL SURVEY OF INDIA. (*Personnel.*)					
1	1	Superintendent - {Including Travelling Allowances - - -}	28,674	- -			
18	20	Executive Officers - ditto - ditto -	1,78,806	- -			
—	—	Field Establishment - - - - -	2,57,413	- -	5,32,700		
—	—	Office Establishment - - - - -	19,682	- -			
			4,84,575	- -	- -	- -	3,38,602
		Contingent and Miscellaneous Expenses -	1,19,603	- -	- -	- -	72,507
				6,04,178		5,32,700	
		(*Materiel.*)					
		Supplies of Stores purchased locally - -	—	—	—	—	—
		Portion of Freight payable in India for Stores, Instruments, &c., purchased in England -	- -	- -	300	—	—
				- -		300	—
		TOTAL - - - *Rs.*		10,75,306	- -	9,62,500	6,65,166

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 13) - - - *Rs.* 10,75,300

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 14.

SEA TRANSPORT CHARGES.

	BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
SEA TRANSPORT CHARGES.					
(*Personnel.*)					
Portion of Passage Money of European Corps forming the Relief for this year - - - - - - - - -	2,50,000	- -			
Passage Money on account of Officers to and from Europe -	2,00,000	- -			
Passage Money of Invalids - - - - - - - - -	2,50,000	- -	13,50,000		
Ditto - - of Recruits - - - - - - - - -	1,00,000	- -			
Ditto - - of Officers and Troops Proceeding from Port to Port - - - - - - - - - -	19,000	- -			
		8,19,000			
MEDICAL COMFORTS, &c.					
(*Materiel.*)					
Medical Comforts, Bedding, Special Clothing, &c., supplied to Troops proceeding by Sea - - - - - - - - -	41,000				
		41,000		13,50,000	13,29,825
TOTAL - - - *Rs.*	8,60,000		- -	13,50,000	13,29,825

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 14) - - - *Rs.* 8,60,000

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 15.

MISCELLANEOUS SERVICES.

	BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
SANITARY COMMISSION.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1 President	42,000	- -			
3 Members, at 300 Rupees each per mensem	10,800	- -			
1 Secretary	12,185	- -			
Office Establishment	5,484	- -	74,000		
Printing Charges	2,000	- -			
Contingencies	1,800	- -			
		74,269		74,000	600
Donation to Military Fund	24,000	- -	24,000	- -	24,000
Ditto to Orphan Society	25,800	- -	25,800	- -	51,000
Ditto to Officers' Widows' Fund (British Troops)	6,400	- -	6,400	- -	6,400
Ditto to European Female Asylum	4,800	- -	4,800	—	—
Derajat Frontier Militia	1,40,000	- -	1,40,000	—	—
Bounty Money to Recruits and Re-enlisted Men	1,80,000	- -	2,40,000	- -	1,57,573
Gratuities to Discharged Native Soldiers	30,000	- -			
Compensation for Losses	80,000	- -	2,80,000	- -	2,67,656
Compensation for Loss of Staff and Command Allowances	12,000	- -			
Moonshee Allowance to Officers and Men on passing in Native Languages	30,000	- -	30,000	- -	23,070
Travelling Allowance to Officers and Men	1,40,000	- -	1,40,000	- -	2,22,093
Subsistence Allowance to Children of Pensioned Soldiers, &c.	4,000	- -	4,000	- -	4,581
Charitable Allowances	900	- -	900	- -	5,565
House Rent to Non-Commissioned Officers	13,000	- -	12,880	- -	9,803
Extra Staff and Command Allowances	25,000	- -	25,000	- -	28,485
Contingencies	80,000	- -	2,92,220	- -	3,85,624
		7,95,900		12,26,000	
TOTAL (*Personnel*) - - - *Rs.*	8,70,169	- -	13,00,000		11,86,450

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 15) - - - *Rs.* 8,70,170.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 16.

VOLUNTEER CORPS.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		STAFF ALLOWANCES TO OFFICERS.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Adjutant - - - - - - - -	6,093				
				6,093	- -	- -	6,266
		STAFF ALLOWANCES TO NON-COMMISSIONED OFFICERS.					
1	1	Serjeant Major - - - - - -	949	- -			
4	4	Drill Instructors - - - - -	2,369	- -			
		Family Allowance - - - - -	290	- -			
				3,608	7,000	- -	1,894
		CAPITATION GRANTS.					
—	95	Members Calcutta Volunteer Corps - -	1,900	- -			
—	80	Ditto - Behar - - ditto - - -	1,600	- -			
—	77	Ditto - Nagpore - ditto - - -	1,540	- -			
—	80	Ditto - Oude - - ditto - - -	1,600	- -			
—	93	Ditto - 1st Punjab ditto - - -	1,860	- -			
—	55	Ditto - 2nd ditto - ditto - - -	1,100	- -	—	—	—
				9,600		7,000	
		TOTAL (*Personnel*) - - - *Rs.*		19,301	- -	7,000	8,161

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 16) - - - *Rs.* 19,300.

The Volunteers are also provided, at the Expense of the Indian Government, with Arms, Ammunition, and Artillery and Engineer Stores, the cost of which is included in the foregoing Grants.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

NON-EFFECTIVE SERVICES.

GRANT 17.

REWARDS FOR MILITARY SERVICES.

Numbers.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
1864-65.	1865-66.		*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		GOOD SERVICE PENSIONS.					
—	12	Officers resident in India - - - - -	12,000	12,000	—	—	—
		VICTORIA CROSS.					
18	18	Non-Commissioned Officers and Privates -	1,765	1,765	1,770	1,770	1,438
		ANNUITIES FOR MERITORIOUS SERVICE.					
16	16	Serjeants - - - - - - - - -	1,865	1,865	1,870	1,870	6,433
		GRATUITIES FOR MERITORIOUS SERVICE.					
—	—	Non-Commissioned Officers and Privates -	1,000	1,000	1,000	1,000	—
		ORDER OF BRITISH INDIA.					
		NATIVE ARMY.					
19	29	1st Class - - - - - - - -	19,710	- -			
45	39	2nd „ - - - - - - - -	14,[illegible]	82,814	34,360	34,360	31,687
		HYDERABAD CONTINGENT.					
2	2	1st Class - - - - - - - -	1,460	- -			
3	2	2nd „ - - - - - - - -	730	- -			
				36,135			
		ORDER OF MERIT.					
		NATIVE ARMY.					
17	21	1st Class - - - - - - - -	8,505	- -			
53	51	2nd „ - - - - - - - -	13,208	- -			
566	514	3rd „ - - - - - - - -	24,823	- -			
		HYDERABAD CONTINGENT.					
1	1	1st Class - - - - - - - -	1,560	- -			
2	2	2nd „ - - - - - - - -	402	- -	66,000	66,000	71,594
60	60	3rd „ - - - - - - - -	9,099	- -			
		MEN SERVING IN THE POLICE.					
2	3	1st Class - - - - - - - -	1,560	- -			
1	1	2nd „ - - - - - - - -	80	- -			
68	67	3rd „ - - - - - - - -	5,766	- -			
				65,003			
		TOTAL (*Personnel*) - - *Rs.*		1,17,768	- -	1,05,000	1,11,152

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 17) - - - *Rs.* 1,17,770.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 18.

RETIRED OFFICERS.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66. Rs.	BUDGET ESTIMATE, 1865-66. Rs.	REGULAR ESTIMATE, 1864-65. Rs.	REGULAR ESTIMATE, 1864-65. Rs.	ACTUALS, 1863-64. Rs.
7	5	General Officers - - - - -	40,193	- -			
1	1	Colonel - - - - - - -	6,236	- -			
7	7	Lieutenant Colonels - - - - -	30,842	- -			
3	3	Majors - - - - - - -	8,765	- -			
5	5	Captains - - - - - - -	9,392	- -			
1	1	Lieutenant - - - - - -	1,680	- -			
		Inspector Generals of Hospitals - - -	- -	- -			
		Deputy - ditto - ditto - - -	- -	- -			
1		Surgeon Major - - - - - -	2,939	- -	1,18,000		
		[illegible]	[illegible]	-			
3		Surgeons - - - -	[illegible]				
		Assistant Surgeons - - - - -	- -	- -			
		Veterinary Surgeons - - - - -	- -	- -			
		Deputy Commissaries - - - - -	- -	- -			
1		Assistant - ditto - - - - -	3,256	- -			
		Deputy Assistant ditto - - - -	- -	- -			
		Conductors - - - - - -	- -	- -			
		Sub-Conductors - - - - -	- -	- -			
		Apothecaries - - - - - -	- -	- -			
		Stewards - - - - - - -	- -	- -			
				1,09,544		1,18,000	1,18,860
		TOTAL (*Personnel*) - - - *Rs.*	1,09,544	- -		1,18,000	1,18,860

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 18) - - - - *Rs.* 1,09,540.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 19.

MILITARY PENSIONS.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		PENSIONS TO EUROPEANS.					
		PENSIONS FOR WOUNDS.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	Rs.
—	—	General Officers	- -	- -			
2	2	Colonels and Lieutenant Colonels	5,878	- -			
3	3	Majors	5,878	- -			
15	15	Captains	14,574	- -	48,000		
24	30	Lieutenants	20,571	- -			
2	3	Cornets and Ensigns	1,469	- -			
				48,370		48,000	47,877
		PENSIONS.					
6	7	Officers	11,772	- -			
37	40	Warrant Officers	36,305	- -	1,50,000		
28	31	Medical Warrant Officer	28,277	- -			
—	—	Non-Commissioned Officers, Rank and File	96,507	- -			
				1,72,861		1,50,000	1,39,008
		HYDERABAD CONTINGENT.					
3	2	Majors	9,125	- -			
15	15	Captains	56,709	- -			
1	1	Lieutenant	1,984	- -			
1	1	Superintending Surgeon	5,000	- -	82,000		
3	3	Warrant Officers	3,248	- -			
10	10	Medical Warrant Officers	5,515	- -			
—	—	Non-Commissioned Officers	1,233	- -			
				82,814		82,000	88,432
		TOTAL PENSIONS TO EUROPEANS - - -	*Rs.*	3,04,045	- -	2,80,000	
		PENSIONS TO NATIVES.					
		Pensions to Native Commissioned, Non-Commissioned Officers, Rank and File	18,61,076	- -	- -	- -	11,97,484
		Native Family Pensions (Heirs)	2,56,116	- -	19,20,000	- -	2,05,021
		Special and Temporary Pensions	27,843	- -	- -	- -	19,239
			21,45,035		19,20,000		
		HYDERABAD CONTINGENT.					
		Pensions to Native Commissioned, Non-Commissioned Officers, Rank and File	1,14,140	- -	- -	- -	1,05,626
		Native Family Pensions (Heirs)	10,408	- -	1,10,000	- -	8,629
		Special and Temporary Pensions	2,618	- -	- -	- -	248
		TOTAL PENSIONS TO NATIVES - - -	*Rs.*	22,72,201	- -	20,30,000	
		TOTAL (*Personnel*) - - -	*Rs.*	25,76,246	- -	23,10,000	18,11,564

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 19) - - - - *Rs.* 25,76,250.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 20.

WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.

	BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
WIDOW'S PENSIONS.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Pensions to Widows (late Lord Clive's Fund) - - - -	32,000	- -	34,000		
Ditto - - - admitted since passing of Indian Government Act of 1858 (Acts XXI. and XXII., cap. 106) -	30,000	- -	28,000		
		62,000		62,000	65,519
COMPASSIONATE ALLOWANCES.					
Pensions and Gratuities to Widows and Children of Officers who have been killed or have died of wounds - - - - -	17,500	- -	13,000		
		17,500		13,000	11,132
TOTAL (*Personnel*) - - - *Rs.*		79,500	- -	75,000	76,651

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 20) - - - - *Rs.* 79,500.

GRANT 21.

CIVIL PENSIONS AND GRATUITIES.

Numbers.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
1864-65.	1865-66.	CIVIL PENSIONS.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
—	3	Pensioners drawing 300 rupees and upwards per mensem - - - - - - - -	11,700	- -			
—	5	Pensioners drawing 200 rupees and upwards per mensem - - - - - - - -	13,215	- -			
—	9	Pensioners drawing 100 rupees and upwards per mensem - - - - - - - -	14,979	- -	85,000		
—	156	Pensioners drawing under 100 rupees per mensem - - - - - - - - -	46,968	- -			
				86,862		85,000	79,985
		GRATUITIES.					
		Gratuities to Discharged Public Servants of the Military Offices	2,500	- -	2,000		
				2,500		2,000	—
		TOTAL (*Personnel*) - - - *Rs.*		89,362	- -	87,000	79,985

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 21) - - - - *Rs.* 89,360.

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

HYDERABAD CONTINGENT.

STATEMENT showing the ESTIMATED EXPENDITURE for MILITARY SERVICES provided under the separate GRANTS in the BENGAL MILITARY BUDGET ESTIMATES for 1865-66, on account of the HYDERABAD CONTINGENT.

GRANTS.	Page of Estimate.	NATURE OF SERVICE.		AMOUNT.
			Rs.	*Rs.*
1		ARMY AND GARRISON STAFF.		
	17	Staff of Hyderabad Irregular Force	84,978	
				84,978
3		REGIMENTAL PAY, ALLOWANCES, AND CHARGES.		
	20	Hyderabad Artillery	1,56,295	
	„	„ Cavalry	11,48,113	
	„	„ Infantry	8,38,900	
				21,43,308
4		COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.		
	22	Establishment, Supplies, and Services	4,07,990	
				4,07,990
9		MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES.		
	29	Medical Supplies and Services	9,710	
				9,710
17		REWARDS FOR MILITARY SERVICES.		
	39	Order of British India	2,190	
	„	Order of Merit	11,061	
				13,251
19		MILITARY PENSIONS.		
	41	Pensions to Europeans	82,814	
	„	Pensions to Natives	1,27,166	
				2,09,980
		TOTAL - - - *Rs.*		28,69,217

RECEIPTS AND RECOVERIES.

STATEMENT showing the ESTIMATED RECEIPTS and RECOVERIES on account of MILITARY SERVICES to be credited to Revenue during the Year from 1 May 1865 to 30 April 1866.

(*See Statement, page* 12.)

GRANTS.		BUDGET ESTIMATE, 1865-66.	REGULAR ESTIMATE, 1864-65.	ACTUALS, 1863-64.
		Rs.	*Rs.*	*Rs.*
1	Army and Garrison Staff	—	—	—
2	Administrative Staff	—	—	—
3	Regimental Pay, Allowances, and Charges	4,000	4,200	8,864
4	Commissariat Establishments, Supplies, and Services	30,00,000	28,00,000	26,03,386
5	Stud and Remount Establishments, Supplies, and Services	2,00,000	2,00,000	2,69,749
6	Clothing Establishment, Supplies, and Services	1,00,000	70,000	72,462
7	Barrack Establishments, Supplies, and Service	32,000	30,000	34,813
8	Administration of Martial Law	—	—	—
9	Medical Establishments, Services, and Supplies	1,50,000	1,55,000	1,61,466
10	Ordnance Establishments, Stores and Camp Equipage	3,00,000	2,80,000	3,19,447
11	Ecclesiastical	—	—	—
12	Education	-	30,000	31,644
13	Surveys, Topographical and Trigonometrical	-	-	118
14	Sea Transport Charges	-	-	47,275
15	Miscellaneous Services	1,00,000	96,000	1,07,035
16	Volunteer Corps	—	—	—
	TOTAL - - - *Rs.*	38,86,000	36,65,200	36,56,259

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

APPENDIX.

GRANT 3.—APPENDIX No. 1.

DETAIL of the REGIMENTAL ESTABLISHMENTS of the EUROPEAN and NATIVE ARMIES in *Bengal* during the Year 1865-66.

CORPS.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments in Bengal. Officers.	Non-Commissioned Officers, Trumpeters, and Drummers.	Rank and File.	Total of all Ranks.	NATIVE ARMY. Established Strength of Native Brigades and Regiments in Bengal. Europeans. Commissioned Officers.	Non-Commissioned Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total of all Ranks.	Educational Establishment.	Subordinate Medical and fixed Hospital Establishment.	Native Artificers and Followers.
ROYAL ARTILLERY:											
Royal Horse Artillery, A. Brigade	57	71	804	932	–	–	–	–	–	39	2,054
Ditto F. „	56	71	804	931	–	–	–	–	–	39	2,054
Royal Artillery 11th „	59	82	938	1,079	–	–	–	–	–	53	1,588
Ditto 16th „	57	82	938	1,077	–	–	–	–	–	53	1,588
Ditto 19th „	57	82	938	1,077	–	–	–	–	–	53	1,588
Ditto 22d „	57	66	608	731	–	–	–	–	–	53	929
Ditto 24th „	51	53	408	512	–	–	–	–	–	53	676
Ditto 25th „	51	40	340	431	–	–	–	–	–	53	95
Local Battery of Artillery	*	10	49	59	–	–	–	–	–	1	10
Royal Artillery Divisions	–	–	–	–	–	–	–	–	3	–	–
Almorah and Berhampore Post Guns	–	–	–	–	–	–	–	–	–	–	15
NATIVE ARTILLERY:											
Eurasian and Native Christian Company of Artillery	–	–	–	–	*	–	114	114	1	5	15
Assam Local Artillery Company	–	–	–	–	*	1	107	108	–	–	11
Punjab Light Field Battery No. 1	–	–	–	–	*	–	107	107	–	5	213
Ditto ditto No. 2	–	–	–	–	*	–	107	107	–	5	213
Ditto ditto No. 3	–	–	–	–	*	–	107	107	–	5	213
Punjab Garrison Company of Artillery	–	–	–	–	–	–	75	75	–	–	2
Hazara Mountain Train Battery	–	–	–	–	*	–	160	160	–	5	57
Peshawur ditto	–	–	–	–	*	–	160	160	–	5	57
HYDERABAD CONTINGENT:											
[illegible] No. 1	–	–	–	–	†	1	118	119	–	1	150
Hyderabad Field Battery	–	–	–	–	†	1	118	119	–	1	150
Ditto ditto No. 2	–	–	–	–	†	1	118	119	–	1	150
Ditto ditto No. 3	–	–	–	–	†	1	118	119	–	1	150
Ditto ditto No. 4	–	–	–	–	†	1	118	119	–	1	150
GOVERNOR GENERAL'S BODY GUARD:											
Governor General's Body Guard	–	–	–	–	2‡	1	128	131	–	10	206
CAVALRY.											
EUROPEAN:											
2d Regiment of Dragoon Guards	32	53	462	547	–	–	–	–	3	54	840
7th ditto ditto	32	53	462	547	–	–	–	–	3	54	840
5th ditto of Dragoons	32	53	462	547	–	–	–	–	3	54	840
7th ditto ditto	32	53	462	547	–	–	–	–	3	54	840
19th ditto ditto	32	53	462	547	–	–	–	–	3	54	840
20th ditto ditto	32	53	462	547	–	–	–	–	3	54	840
21st ditto ditto	32	53	462	547	–	–	–	–	3	54	840
Lahore Light Horse	1‡	14	134	149	–	–	–	–	2	11	213
NATIVE:											
1st Regiment of Bengal Cavalry	–	–	–	–	1‡	–	463	464	–	3	14§
2d ditto	–	–	–	–	1	–	463	464	–	3	14
3d ditto	–	–	–	–	1	–	463	464	–	3	14
4th ditto	–	–	–	–	1	–	463	464	–	3	14
5th ditto	–	–	–	–	1	–	463	464	–	3	14
6th ditto	–	–	–	–	1	–	463	464	–	3	14
7th ditto	–	–	–	–	1	–	463	464	–	3	14
8th ditto	–	–	–	–	1	–	463	464	–	3	14
9th ditto	–	–	–	–	1	–	463	464	–	3	14
10th ditto	–	–	–	–	1	–	463	464	–	3	14
11th ditto	–	–	–	–	1	–	463	464	–	3	14
12th ditto	–	–	–	–	1	–	463	464	–	3	14
13th ditto	–	–	–	–	1	–	463	464	–	3	14
14th ditto	–	–	–	–	1	–	463	464	–	3	14
15th ditto	–	–	–	–	1	–	463	464	–	3	14
16th ditto	–	–	–	–	1	–	463	464	–	3	14
17th ditto	–	–	–	–	1	–	463	464	–	3	14
18th ditto	–	–	–	–	1	–	463	464	–	3	14
19th ditto	–	–	–	–	1	–	463	464	–	3	14
Carried forward	670	942	9,195	10,807	21	6	10,334	10,361	27	887	18,543

* The Officers attached to these Batteries and Companies are included in the Strength of the European Army.
† The Officers attached to the Hyderabad Artillery are included in the Strength of the European Army of the Madras Presidency.
‡ The Combatant Officers attached to these Regiments are included in the Establishment of the Staff Corps, the General List Cavalry, Infantry, or Unattached Officers of this or the other Presidencies.
§ Two Cooks are allowed in addition for each Troop of Sikhs in Regiments of Bengal Cavalry.

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 1. Detail of Regimental Establishments—*continued.*

CORPS.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments in Bengal. Officers.	Non-Commissioned Officers, Trumpeters, and Drummers.	Rank and File.	Total of all Ranks.	NATIVE ARMY. Established Strength of Native Brigades and Regiments in Bengal. Europeans. Commissioned Officers.	Non-Commissioned Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total of all Ranks.	Educational Establishment.	Subordinate Medical and fixed Hospital Establishment.	Native Artificers and Followers.
Brought forward - - -	670	942	9,195	10,807	21	6	10,334	10,361	27	887	18,543
CAVALRY—Native—*continued.*											
1st Regiment of Punjab Cavalry - - - - -	–	–	–	–	1*	–	499	500	–	3	13
2d - - ditto - - - -	–	–	–	–	1	–	499	500	–	3	13
3d - - ditto - - - -	–	–	–	–	1	–	499	500	–	3	13
4th - - ditto - - - -	–	–	–	–	1	–	499	500	–	3	13
5th - - ditto - - - -	–	–	–	–	1	–	499	500	–	3	13
Guide Corps, Cavalry - - - -	–	–	–	–	*	–	364	364	–	1	6
1st Regiment of Central India Horse - - - -	–	–	–	–	*	–	499	499	3	3	7
2d - - ditto - - - -	–	–	–	–	*	–	499	499	3	3	7
Deolee Cavalry - - - -	–	–	–	–	*	–	167	167	–	–	–
Erinpoorah Cavalry - - - -	–	–	–	–	*	–	167	167	–	–	–
HYDERABAD CONTINGENT.											
1st Regiment of Hyderabad Cavalry - - - -	–	–	–	–	†	–	578	578	1	3	15
2d - - ditto - - - -	–	–	–	–	†	–	578	578	1	3	15
3d - - ditto - - - -	–	–	–	–	†	–	578	578	1	3	15
4th - - ditto - - - -	–	–	–	–	†	–	578	578	1	3	15
ROYAL ENGINEERS.											
Corps of Engineers - - - -	141	–	–	141	–	–	–	–	–	–	–
SAPPERS AND MINERS.											
Sappers and Miners - - - -	–	–	–	–	‡	98	960	1,058	–	27	144
INFANTRY.											
EUROPEAN.											
7th Regiment of Foot, 1st Battalion - - -	39	69	850	958	–	–	–	–	3	69	78
11th - ditto - 1st " - - -	39	69	850	958	–	–	–	–	3	69	78
12th - ditto - 2d " - - -	39	69	850	958	–	–	–	–	3	69	78
19th - ditto - 1st " - - -	39	69	850	958	–	–	–	–	3	69	78
20th - ditto - 1st " - - -	39	69	850	958	–	–	–	–	3	69	78
23d - ditto - 1st " - - -	39	69	850	958	–	–	–	–	3	69	78
27th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
34th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
35th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
36th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
38th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
42d - ditto - - - - -	39	75	850	964	–	–	–	–	3	69	78
46th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
51st - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
54th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
55th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
58th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
77th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
79th - ditto - - - - -	39	75	850	964	–	–	–	–	3	69	78
80th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
82d - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
88th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
90th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
91st - ditto - - - - -	39	75	850	964	–	–	–	–	3	69	78
93d - ditto - - - - -	39	75	850	964	–	–	–	–	3	69	78
94th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
97th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
98th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
101st - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
104th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
107th - ditto - - - - -	39	69	850	958	–	–	–	–	3	69	78
Rifle Brigade, 2d Battalion - - - -	39	69	850	958	–	–	–	–	3	69	78
Ditto - 3d " - - - -	39	69	850	958	–	–	–	–	3	69	78
Local Company of European Infantry - - - -	*	3	15	18	–	–	–	–	–	–	3
NATIVE.											
1st Regiment of Native Infantry - - - - -	–	–	–	–	1*	–	712	713	–	10	35
2d - - ditto - - - - -	–	–	–	–	1	–	712	713	–	10	35
3d - - ditto - - - - -	–	–	–	–	1	–	712	713	–	10	35
4th - - ditto - - - - -	–	–	–	–	1	–	712	713	–	10	35
5th - - ditto - - - - -	–	–	–	–	1	–	712	713	–	10	35
6th - - ditto - - - - -	–	–	–	–	1	–	712	713	–	10	35
Carried forward - - -	2,098	3,246	37,260	42,604	32	104	22,069	22,205	136	3,285	21,619

* The Combatant Officers attached to these Regiments are included in the Establishment of the Staff Corps, the General List Cavalry and Infantry of this and the other Presidencies.

† The Officers attached to the Hyderabad Cavalry are included in the Establishment of the Staff Corps and General List Cavalry of this or the Madras Presidencies.

‡ The Officers attached to the Sappers and Miners are included in the strength of the Royal Engineers or General List Infantry.

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 1. Detail of Regimental Establishments—*continued.*

CORPS.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments in Bengal. Officers.	Non-Commissioned Officers, Trumpeters, and Drummers.	Rank and File.	Total of all Ranks.	NATIVE ARMY. Established Strength of Native Brigades and Regiments in Bengal. Europeans. Commissioned Officers.	Non-Commissioned Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total of all Ranks.	Educational Establishment.	Subordinate Medical and fixed Hospital Establishment.	Native Artificers and Followers.
Brought forward	2,098	3,246	37,260	42,604	32	104	22,069	22,205	136	3,285	21,619
INFANTRY—Native—*continued.*											
7th Regiment of Native Infantry	–	–	–	–	1*	–	712	713	–	10	35
8th – – ditto	–	–	–	–	1	–	712	713	–	10	37
9th – – ditto	–	–	–	–	1	–	712	713	–	10	35
10th – – ditto	–	–	–	–	1	–	712	713	–	10	35
11th – – ditto	–	–	–	–	1	–	712	713	–	10	35
12th – – ditto	–	–	–	–	1	–	712	713	–	10	35
13th – – ditto	–	–	–	–	1	–	712	713	–	10	38
14th – – ditto	–	–	–	–	1	–	712	713	–	10	43
15th – – ditto	–	–	–	–	1	–	712	713	–	10	43
16th – – ditto	–	–	–	–	1	–	712	713	–	10	36
17th – – ditto	–	–	–	–	1	–	712	713	–	10	35
18th – – ditto	–	–	–	–	1	–	712	713	–	10	56
19th – – ditto	–	–	–	–	1	–	712	713	–	10	59
20th – – ditto	–	–	–	–	1	–	712	713	–	10	59
21st – – ditto	–	–	–	–	1	–	712	713	–	10	59
22d – – ditto	–	–	–	–	1	–	712	713	–	10	59
23d – – ditto	–	–	–	–	1	–	712	713	–	10	59
24th – – ditto	–	–	–	–	1	–	712	713	–	10	59
25th – – ditto	–	–	–	–	1	–	712	713	–	10	59
26th – – ditto	–	–	–	–	1	–	712	713	–	10	59
27th – – ditto	–	–	–	–	1	–	712	713	–	10	59
28th – – ditto	–	–	–	–	1	–	712	713	–	10	59
29th – – ditto	–	–	–	–	1	–	712	713	–	10	59
30th – – ditto	–	–	–	–	1	–	712	713	–	10	59
31st – – ditto	–	–	–	–	1	–	712	713	–	10	59
32d – – ditto	–	–	–	–	1	–	712	713	–	10	59
33d – – ditto	–	–	–	–	1	–	712	713	–	10	37
34th – – ditto	–	–	–	–	1	–	712	713	–	10	43
35th – – ditto	–	–	–	–	1	–	712	713	–	10	43
36th – – ditto	–	–	–	–	1	–	712	713	–	10	39
37th – – ditto	–	–	–	–	1	–	712	713	–	10	35
38th – – ditto	–	–	–	–	1	–	712	713	–	10	42
39th – – ditto	–	–	–	–	1	–	712	713	–	10	35
40th – – ditto	–	–	–	–	1	–	712	713	–	10	51
41st – – ditto	–	–	–	–	1	–	712	713	–	10	85
42d – – ditto	–	–	–	–	1	–	712	713	–	10	87
43d – – ditto	–	–	–	–	1	–	712	713	–	10	56
44th – – ditto	–	–	–	–	1	–	712	713	–	10	59
45th – – ditto	–	–	–	–	1	–	712	713	–	10	36
1st Regiment of Goorkha Infantry	–	–	–	–	1	–	712	713	–	10	36
2d – – ditto	–	–	–	–	1	–	712	713	–	10	35
3d – – ditto	–	–	–	–	1	–	712	713	–	10	36
4th – – ditto	–	–	–	–	1	–	712	713	–	10	35
5th – – ditto	–	–	–	–	1	–	712	713	–	10	59
1st Regiment of Punjab Infantry	–	–	–	–	1	–	712	713	–	10	59
2d – – ditto	–	–	–	–	1	–	712	713	–	10	59
3d – – ditto	–	–	–	–	1	–	712	713	–	10	59
4th – – ditto	–	–	–	–	1	–	712	713	–	10	59
5th – – ditto	–	–	–	–	1	–	712	713	–	10	59
6th – – ditto	–	–	–	–	1	–	712	713	–	10	59
1st Regiment of Sikh Infantry	–	–	–	–	1	–	712	713	–	10	59
2d – – ditto	–	–	–	–	1	–	712	713	–	10	59
3d – – ditto	–	–	–	–	1	–	712	713	–	10	59
4th – – ditto	–	–	–	–	1	–	712	713	–	10	34
Guide Corps, Infantry	–	–	–	–	1	–	712	713	–	9	18
Deolee Infantry	–	–	–	–	1	–	712	713	–	9	18
Erinpoora Infantry	–	–	–	–	1	–	612	613	–	5	10
Malwah Bheel Corps	–	–	–	–	1	–	706	707	–	10	20
Meywar ditto	–	–	–	–	*	–	9	94	–	1	3
Nepaul Escort	–	–	–	–	1	–	940	941	–	5	34
Bhopaul Battalion	–	–	–	–							
HYDERABAD CONTINGENT.											
1st Regiment of Hyderabad Infantry	–	–	–	–	†	2	939	941	–	4	35
2d – – ditto	–	–	–	–	†	2	939	941	–	4	35
3d – – ditto	–	–	–	–	†	2	939	941	–	4	35
4th – – ditto	–	–	–	–	†	2	939	941	–	4	35
5th – – ditto	–	–	–	–	†	2	939	941	–	4	35
6th – – ditto	–	–	–	–	†	2	939	941	–	4	35
Carried forward	2,098	3,246	37,260	42,604	92	116	70,639	70,847	136	3,898	24,670

* The Combatant Officers attached to these Regiments and Corps are included in the Establishment of the Staff Corps and General List Infantry of this or the other Presidencies.

† The Officers attached to the Hyderabad Infantry are included in the Establishment of the Staff Corps and General List Infantry of the Madras Presidency.

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 1. Detail of Regimental Establishments—*continued.*

CORPS.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments, in Bengal. Officers.	Non-Commissioned Officers, Trumpeters, and Drummers.	Rank and File.	Total of all Ranks.	NATIVE ARMY. Established Strength of Native Brigades and Regiments in Bengal. Europeans. Commissioned Officers.	Non-Commissioned Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total of all Ranks.	Educational Establishment.	Subordinate Medical and fixed Hospital Establishment.	Native Artificers and Followers.
Brought forward - - -	2,098	3,246	37,260	42,604	92	116	70,639	70,847	136	3,898	24,670
INVALID AND VETERAN ESTABLISHMENT:											
Invalid Battalion and Establishment - - - - -	33	19	66	118	–	–	–	–	3	–	23
Veteran Establishment - - - - - - - - -	12	–	–	12	–	–	–	–	–	–	–
MISCELLANEOUS OFFICERS:											
Staff Corps - - - - - - - - - -	673	–	–	673	–	–	–	–	–	–	–
General List, Cavalry, including Cadres of old Corps	107	–	–	107	–	–	–	–	–	–	–
Ditto - Infantry - ditto - ditto - -	825	–	–	825	–	–	–	–	–	–	–
Unattached Officers - - - - - - - -	26	–	–	26	–	–	–	–	–	–	–
General Officers unemployed - - - - -	97	–	–	97	–	–	–	–	–	–	–
TOTAL FORCE IN BENGAL - - -	3,871	3,265	37,326	44,462	92	116	70,639	70,847	139	3,898	24,693

RECAPITULATION.

ARTILLERY:											
Royal Artillery - - - - - - - - -	445	557	5,827	6,829	–	–	–	–	3	397	10,597
Native Artillery - - - - - - - - -	–	–	–	–	–	1	937	938	1	30	781
Hyderabad Contingent - - - - - - - -	–	–	–	–	–	4	472	476	–	4	600
	445	557	5,827	6,829	–	5	1,409	1,414	4	431	11,978
CAVALRY:											
European - - - - - - - - - -	225	385	3,368	3,978	–	–	–	–	23	389	6,093
Governor General's Body Guard - - - - -	–	–	–	–	2	1	128	131	–	10	206
Native - - - - - - - - - -	–	–	–	–	24	–	12,988	13,012	6	79	351
Hyderabad Contingent - - - - - - - -	–	–	–	–	–	–	2,312	2,312	4	12	60
	225	385	3,368	3,978	26	1	15,428	15,455	33	490	6,710
ROYAL ENGINEERS:											
Corps of Royal Engineers - - - - - -	141	–	–	141	–	–	–	–	–	–	–
SAPPERS AND MINERS:											
Sappers and Miners - - - - - - - -	–	–	–	–	–	98	960	1,058	–	27	144
INFANTRY:											
European - - - - - - - - - -	1,287	2,304	28,065	31,656	–	–	–	–	99	2,277	2,577
Native - - - - - - - - - -	–	–	–	–	66	–	47,208	47,274	–	649	3,051
Hyderabad Contingent - - - - - - - -	–	–	–	–	–	12	5,634	5,646	–	24	210
	1,287	2,304	28,065	31,656	66	12	52,842	52,920	99	2,950	5,838
INVALID AND VETERAN ESTABLISHMENT:											
Invalid Battalion and Establishment - - - -	33	19	66	118	–	–	–	–	3	–	23
Veteran Establishment - - - - - - - -	12	–	–	12	–	–	–	–	–	–	–
	45	19	66	130	–	–	–	–	3	–	23
MISCELLANEOUS OFFICERS:											
Staff Corps - - - - - - - - - -	673	–	–	673	–	–	–	–	–	–	–
General List, Cavalry, including the Cadres of old Corps	107	–	–	107	–	–	–	–	–	–	–
Ditto - Infantry - ditto - ditto - - -	825	–	–	825	–	–	–	–	–	–	–
Unattached Officers - - - - - - - -	26	–	–	26	–	–	–	–	–	–	–
General Officers unemployed - - - - -	97	–	–	97	–	–	–	–	–	–	–
	1,728	–	–	1,728	–	–	–	–	–	–	–
TOTAL FORCE IN BENGAL - - -	3,871	3,265	37,326	44,462	92	116	70,639	70,847	139	3,898	24,693

BENGAL Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 3.—APPENDIX No. 2.

REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

ROYAL HORSE ARTILLERY.

HEAD QUARTERS' STAFF OF TWO BRIGADES.

Detail of the Staff of One Brigade.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonel Commandant	–				
Colonels	2		1,358 7 –	2,716 14 –	
Lieutenant Colonels	3		1,037 – –	3,111 – –	
Lieutenant Colonels on Major's Pay	1		– – –	809 6 4	
Adjutant (2d Captain)	1		– – –	473 – 4	
Quartermaster	1		– – –	327 10 4	
Riding Master	1		– – –	287 7 9	
Surgeon	1		– – –	789 3 –	
		10			1,02,175 5 –
Serjeant Major	1		– – –	61 3 –	
Quartermaster Serjeant	1		– – –	52 15 4	
Orderly Room Clerk	1		– – –	39 2 11	
Trumpet Major	1		– – –	39 2 11	
Hospital Serjeant	1		– – –	39 2 11	
		5			2,780 5 –
TOTAL Number	15		and Pay per Annum – *Rs.*		1,04,955 10 –
Add,—Five days' Pay for Non-commissioned Officers					38 9 10
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Brigade Command Allowance			– – –	400 – –	
Adjutant's Allowance			– – –	182 7 –	
Quartermaster, for Office			– – –	85 – –	
Officer Instructor in Gunnery			– – –	150 – –	
Serjeants' Instructor in Gunnery			14 14 6	29 13 –	
Orderly Room Clerk			– – –	14 14 6	
Horse Allowance			30 – –	1,020 – –	
					22,585 14 –
EDUCATIONAL ESTABLISHMENT:					
Allowance to Librarian			– – –	8 – –	
					96 – –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Apothecary	1		– – –	145 14 –	
Steward	1		– – –	126 5 –	
Apprentices	2		43 – –	86 – –	
Head Compounder	1		– – –	10 – –	
Dresser	1		– – –	8 – –	
Shop Coolies	2		5 – –	10 – –	
Steward's Servants	2		6 – –	12 – –	
Nurse	1		– – –	15 – –	
Clothier	1		– – –	8 – –	
Barber	1		– – –	6 – –	
Head Bheesthie	1		– – –	6 – –	
Bheesthies	3		5 – –	15 – –	
Head Sweeper	1		– – –	6 – –	
Sweepers	4		4 – –	16 – –	
Head Ward Cooly	1		– – –	6 – –	
Coolies	10		4 – –	40 – –	
Head Cook	1		– – –	6 – –	
Cooks	2		5 – –	10 – –	
Head Washerman	1		– – –	7 – –	
Washermen	2		5 – –	10 – –	
		39			6,590 4 –
NATIVE ARTIFICERS AND FOLLOWERS:					
Tindal	1		– – –	9 8 –	
Tent Lascars	2		5 12 –	11 8 –	
Chowdry	1		– – –	11 – –	
Mutsuddy	1		– – –	5 – –	
Bheesthie	1		– – –	5 – –	
Sweeper	1		– – –	4 – –	
Weighmen	3		3 – –	9 – –	
Syces	5		4 – –	20 – –	
Grass-cutters	5		4 – –	20 – –	
		20			1,140 – –
CONTRACT ALLOWANCES:					
Allowance for Shoeing Horses			2 – –	10 – –	
Allowance for Repair of Saddles			1 – –	5 – –	
					180 – –
TOTAL for Head Quarters of One Brigade per Annum				*Rs.*	1,35,586 5 10
TOTAL for Head Quarters of Two Brigades per Annum				*Rs.*	2,71,172 11 8
Add,—Staff Salary of the Commanding Officer and Adjutant of the C. Brigade					2,295 12 –
Extra Pay of Riding Masters					509 4 –
Family Allowance to Women and Children					1,123 – –
TOTAL per Annum				*Rs.*	2,75,100 11 8

TWELVE BATTERIES.

Detail of the Establishment of One Battery.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain	1		– – –	473 – 4	
2d Captain	1		– – –	473 – 4	
Lieutenants	2		305 4 –	610 8 –	
Lieutenant	1		– – –	250 10 4	
Assistant Surgeon	1		– – –	317 8 –	
		6			25,496 4 –
Staff Serjeants	2		52 15 4	105 14 8	
Serjeants	6		39 2 11	235 1 6	
Trumpeter	1		– – –	26 15 –	
Ditto	1		– – –	16 3 7	
Farrier Serjeant and Carriage Smith	1		– – –	45 – –	
Corporals	6		29 6 2	176 5 –	
Bombardiers	6		26 15 –	161 10 –	
Shoeing and Carriage Smiths	2		28 7 6	56 15 –	
Collar Maker	1		– – –	25 6 6	
Wheeler	1		– – –	25 6 6	
Gunners	76		16 3 7	1,238 – 4	
Drivers	42		13 12 5	578 9 6	
		145			32,237 11 –
TOTAL Number	151		and Pay per Annum – *Rs.*		57,733 15 –
Add,—Five days' Pay for Non-commissioned Officers and Men					447 12 –
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Battery Command Allowance			– – –	30 – –	
Rough Rider			– – –	7 8 –	
Pay Serjeant			– – –	7 – –	
Hospital Serjeant			– – –	7 8 –	
Savings Bank Clerk			– – –	5 – –	
Mess Allowances			– – –	40 – –	
Horse Allowance			30 – –	420 – –	
					6,204 – –
EDUCATIONAL ESTABLISHMENT:					
Allowance to Schoolmaster			– – –	15 – –	
Allowance to Schoolmistress			– – –	10 – –	
					300 – –
NATIVE ARTIFICERS AND FOLLOWERS:					
Tindal	1		– – –	7 8 –	
Store Lascars	12		6 – –	72 – –	
Tent Lascars	2		5 12 –	11 8 –	
Puckallies	3		9 – –	27 – –	
Bheesthie	1		– – –	5 – –	
Sweepers	3		4 – –	12 – –	
Jemadar Syces	3		7 – –	21 – –	
Syces	118		4 – –	472 – –	
Grass-cutters	178		4 – –	712 – –	
Bullock-drivers	3		5 – –	15 – –	
Mistry Smith	1		– – –	12 – –	
Fireman	1		– – –	10 – –	
Fileman	1		– – –	8 – –	
Fileman	1		– – –	7 – –	
Hammermen	2		7 – –	14 – –	
Mistry Carpenter	1		– – –	14 – –	
Carpenters	2		10 – –	20 – –	
Moochie	1		– – –	7 – –	
Conservancy Establishment:					
Bheesthies	2		5 – –	10 – –	
Sweepers	2		4 – –	8 – –	
Bildar	1		– – –	3 8 –	
Filth Cart	–		– – –	15 – –	
	339				17,802 – –
CONTRACT ALLOWANCES:					
Allowance for Repair of Arms			– – –	30 – –	
Ditto – Six Guns and Waggons			15 – –	90 – –	
Ditto – Six Spare Waggons			5 – –	30 – –	
Ditto – One Forge Cart			– – –	5 – –	
Ditto – Two Store Carts			5 – –	10 – –	
Ditto – One spare Howitzer Carriage			– – –	5 – –	
Ditto – Store Limber Waggon			– – –	5 – –	
Ditto – Hospital Carts			– – –	5 – –	
Ditto – Shoeing 178 Horses			2 – –	356 – –	
Ditto – 98 Sets of Harness			2 – –	196 – –	
Ditto – 70 Saddles			1 – –	70 – –	
Ditto – Grampots			– – –	20 – –	
Ditto – Cavessons			– – –	5 – –	
Ditto – Petty Stores			– – –	2 12 –	
					9,957 – –
TOTAL of One Battery per Annum				*Rs.*	92,444 11 –
TOTAL of Twelve Batteries per Annum				*Rs.*	11,09,336 4 –
Add,—Additional Pay for length of Service of Assistant Surgeons					15,124 11 –
Family Allowance to Women and Children					18,870 – –
Good Conduct Allowance					18,343 – –
Good Shooting Allowance					1,013 – –
Hutting Money					1,336 – –
Extra Batta to Native Artificers and Followers					1,664 – –
TOTAL per Annum				*Rs.*	11,65,686 15 –

RECAPITULATION.

			Rs.	*a.*	*p.*
HEAD QUARTERS' STAFF OF TWO BRIGADES			2,75,100	11	8
ESTABLISHMENT OF TWELVE BATTERIES			11,65,686	15	–
PAY AND ALLOWANCES OF THREE VETERINARY SURGEONS			12,918	8	–
For Officers in Europe:					
Deduct,—Two Colonels, three Lieutenant Colonels, five 1st and 2d Captains, and two Lieutenants	1,19,681	12 –			
For Officers on Staff Employ:					
One Lieutenant Colonel, and one 2d Captain	20,640	4 –			
For Officers on Civil Employ:					
Nil	—				
			1,40,322	–	–
TOTAL per Annum			13,18,384	2	8

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ARTILLERY.

HEAD QUARTERS' STAFF OF THE 11TH, 16TH, 19TH, 22D, 24TH, AND 25TH BRIGADES.

DETAIL OF THE STAFF OF ONE BRIGADE.

RANKS.	Nos.		Rate of Pay per Mensem. Rs. a. p.	Total Pay per Mensem. Rs. a. p.	Total Pay per Annum. Rs. a. p.
Colonel Commandant	–				
Colonels	2		1,265 5 –	2,530 10 –	
Lieutenant Colonels	3		1,002 4 –	3,006 12 –	
Ditto on Major's Pay	1		– – –	759 3 –	
Adjutant (2d Captain)	1		– – –	417 7 8	
Quartermaster	1		– – –	291 1 11	
Surgeon	1		– – –	789 3 –	
		9			93,532 3 –
Serjeant Major	1		– – –	57 13 9	
Quartermaster Serjeant	1		– – –	50 8 2	
Orderly Room Clerk	1		– – –	36 11 9	
Trumpet Major	1		– – –	36 11 9	
Hospital Serjeant	1		– – –	36 11 9	
		5			2,622 14 –
TOTAL Number	14		and Pay per Annum	–	96,155 1 –
Add—					
Five days' Pay for Non-commissioned Officers and Men				–	36 6 10
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Brigade Command Allowance			– – –	400 – –	
Adjutant			– – –	227 – –	
Quartermaster for Office			– – –	85 – –	
Officer Instructor in Gunnery			– – –	150 – –	
Serjeants' Instructor in Gunnery			14 14 6	29 13 –	
Orderly Room Clerk			– – –	14 14 6	
Horse Allowance			30 – –	270 – –	
					14,120 10 –
EDUCATIONAL ESTABLISHMENT:					
Allowance to a Librarian			– – –	8 – –	
					96 – –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Apothecary	1		– – –	145 14 –	
Assistant Apothecary	1		– – –	70 – –	
Steward	1		– – –	126 5 –	
Apprentices	3		43 – –	129 – –	
Head Compounder	1		– – –	10 – –	
Assistant ditto	1		– – –	8 – –	
Head Dresser	1		– – –	8 – –	
Assistant ditto	1		– – –	6 – –	
Shop Coolies	2		5 – –	10 – –	
Native Writer	1		– – –	35 – –	
Nurse	1		– – –	15 – –	
Head Bheesthie	1		– – –	6 – –	
Bheesthies	4		5 – –	20 – –	
Head Sweeper	1		– – –	6 – –	
Sweepers	6		4 – –	24 – –	
Stewards' Servants	2		6 – –	12 –	
Carried forward			Rs.	631 3 –	1,10,408 1 10

RANKS.	Nos.		Rate of Pay per Mensem. Rs. a. p.	Total Pay per Mensem. Rs. a. p.	Total Pay per Annum. Rs. a. p.
Brought forward				631 3 –	1,10,408 1 10
Subordinate Medical and Fixed Hospital Establishment—*continued.*					
Head Ward Cooly	1		– – –	6 – –	
Coolies	12		4 – –	48 – –	
Female Sweeper	1		– – –	4 – –	
Head Cook	1		– – –	6 – –	
Cooks	3		5 – –	15 – –	
Head Washerman	1		– – –	7 – –	
Washermen	3		5 – –	15 – –	
Tailors	2		6 – –	12 – –	
Barber	1		– – –	6 – –	
		53			9,002 4 –
NATIVE FOLLOWERS:					
Tindal	1		– – –	9 8 –	
Tent Lascars	2		5 12 –	11 8 –	
Chowdry	1		– – –	11 – –	
Mutsuddy	1		– – –	5 – –	
Weighmen	3		3 – –	9 – –	
Bheesthie	1		– – –	5 – –	
Sweeper	1		– – –	4 – –	
		10			660 – –
TOTAL for Head Quarters of *one* Brigade per Annum, Rs.					1,20,070 5 10
TOTAL for Head Quarters of six Brigades per Annum, Rs.					7,20,422 3 –
Add—					
For Spare Officers, including Officers' Batteries:					
Captains	13		433 10 –	5,637 2 –	
2d Captains	13		417 7 8	5,427 3 8	
Lieutenants	26		265 12 –	6,909 8 –	
Ditto	13		213 5 –	2,773 1 –	
		65			2,48,963 – –
Extra Pay for length of service for Surgeons					9,626 13 –
Pay of 4 Riding Masters at the Head Quarters of Field Brigades					17,188 8 –
Ditto 20 Syces			ditto	ditto	960 – –
Ditto 20 Grass-cutters			ditto	ditto	960 – –
Allowance for shoeing Horses			ditto	ditto	480 – –
Ditto for repair of Saddles			ditto	ditto	240 – –
Family Allowance					1,950 – –
					10,00,790 8 –
Deduct—					
Horse Allowance on account of the Quartermasters of Garrison Brigades					720 – –
TOTAL PER ANNUM			Rs.		10,00,070 8 –

RECAPITULATION.

			Rs. a. p.
HEAD QUARTERS' STAFF OF SIX BRIGADES			10,00,070 8 0
TWENTY-THREE LIGHT FIELD BATTERIES (*see* page 232)			18,45,896 3 6
FIVE HEAVY BATTERIES (*see* page 232)			2,88,664 2 –
ELEVEN GARRISON BATTERIES (*see* page 233)			4,23,171 8 9
Add—Pay and Allowances of 9 Veterinary Surgeons for the Field Brigades			46,530 8 –
			36,04,332 14 3
Deduct—			
For Officers in Europe.	Rs. a. p.		
6 Colonels, 8 Lieut. Colonels, 18 Captains, 24 Second Captains, and 35 Lieutenants	5,42,422 8 –		
For Officers on Staff Employ.			
2 Colonels, 6 Captains, 7 Second Captains, and 12 Lieutenants	1,42,124 12 –		
For Officers employed in the Civil and Public Works Departments.			
5 Lieutenant Colonels, 3 Captains, 2 Second Captains, and 3 Lieutenants	82,026 – –		
			7,66,573 4 –
TOTAL PER ANNUM		Rs.	28,37,759 10 3

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ARTILLERY—*continued.*

TWENTY-THREE LIGHT FIELD BATTERIES.

Detail of Establishment of One Battery.

RANKS.	Nos.		Rate of Pay per Mensem. Rs. a. p.	Total Pay per Mensem. Rs. a. p.	Total Pay per Annum. Rs. a. p.
Captain	1		- - -	433 10 -	
2d Captain	1		- - -	417 7 8	
Lieutenants	2		265 12 -	531 8 -	
Lieutenant	1		- - -	213 5 -	
Assistant Surgeon	1		- - -	317 8 -	
		6			22,061 - -
Staff Serjeants	2		50 8 2	101 - 4	
Serjeants	6		36 11 9	220 6 6	
Trumpeter	1		- - -	24 7 10	
Ditto	1		- - -	13 12 5	
Farrier Serjeant and Carriage Smith	1		- - -	42 8 10	
Corporals	6		26 15 -	161 10 -	
Bombardiers	6		24 7 10	146 15 -	
Shoeing and Carriage Smiths	2		26 - 4	52 - 8	
Collar Maker	1		- - -	22 15 4	
Wheeler	1		- - -	22 15 4	
Gunners	76		13 12 5	1,046 15 8	
Drivers	42		13 12 5	578 9 6	
		145			29,212 1 -
TOTAL Number	151		and Pay per Annum	-	52,173 1 -
Add—Five days' Pay for Non-Commissioned Officers and Men			-		405 11 6
COMMAND, STAFF AND HORSE ALLOWANCES:					
Battery Command Allowance			- - -	30 - -	
Rough Rider			- - -	7 8 -	
Pay Serjeant			- - -	7 - -	
Hospital Serjeant			- - -	7 8 -	
Savings' Bank Clerk			- - -	5 - -	
Mess Allowance			- - -	40 - -	
Horse Allowance to Officers			30 - -	240 - -	
					4,044 - -
EDUCATIONAL ESTABLISHMENT:					
Allowance to Schoolmaster			- - -	15 - -	
Allowance to Schoolmistress			- - -	10 - -	
					300 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Tindal	1		- - -	7 8 -	
Store Lascars	12		6 - -	72 - -	
Tent Lascars	2		5 12 -	11 - -	
Puckallies	3		9 - -	27 - -	
Bheesthie	1		- - -	5 - -	
Sweepers	3		4 - -	12 - -	
Jemadar Syces	3		7 - -	21 - -	
Syces	71		4 - -	284 - -	
Grass Cutters	110		4 - -	440 - -	
Bullock Drivers	3		5 - -	15 - -	
Mistry Smith	1		- - -	12 - -	
Fireman	1		- - -	10 - -	
Fileman	1		- - -	8 - -	
Ditto	1		- - -	7 - -	
Hammermen	2		7 - -	14 - -	
Mistry Carpenter	1		- - -	14 - -	
Carpenters	2		10 - -	20 - -	
Moochie	1		- - -	7 - -	
Conservancy Establishment:					
Bheesthies	2		5 - -	10 - -	
Sweepers	2		4 - -	8 - -	
Bildar	1		- - -	3 8 -	
Filth Cart	-		- - -	15 - -	
		224			12,292 - -
CONTRACT ALLOWANCES:					
Allowance for repair of Arms			- - -	30 - -	
Ditto - Six Guns and Waggons			15 - -	90 - -	
Ditto - Six spare Waggons			5 - -	30 - -	
Ditto - One Forge Cart			- - -	5 - -	
Ditto - Two Store Carts			5 - -	10 - -	
Ditto - One spare Howitzer Carriage			- - -	5 - -	
Ditto - Store Limber Waggon			- - -	5 - -	
Ditto - Hospital Cart			- - -	5 - -	
Ditto - Shoeing 110 Horses			2 - -	220 - -	
Ditto - 90 sets of Harness			1 8 -	135 - -	
Ditto - 20 Saddles			1 - -	20 - -	
Ditto - Grampots			- - -	20 - -	
Ditto - Cavessons			- - -	5 - -	
Ditto - Petty Stores			- - -	- 12 -	
					6,969 - -
TOTAL of One Battery per Annum			- - - Rs.		76,173 12 6
TOTAL of Twenty-three Batteries per Annum			- - - Rs.		17,51,096 15 6
Add—					
Additional Pay for length of service of Assistant Surgeons			- - -		10,334 2 -
Family Allowance to Women and Children			- - -		38,952 - -
Good Conduct Allowance			- - -		30,439 2 -
Good Shooting Allowance			- - -		1,982 - -
Hutting Money			- - -		952 - -
Extra Batta to Native Artificers and Followers			- - -		2,240 - -
TOTAL			- - - Rs.		18,45,896 3 6

FIVE HEAVY FIELD BATTERIES.

Detail of the Establishment of One Battery.

RANKS.	Nos.		Rate of Pay per Mensem. Rs. a. p.	Total Pay per Mensem. Rs. a. p.	Total Pay per Annum. Rs. a. p.
Captain	1		- - -	433 10 -	
2d Captain	1		- - -	417 7 8	
Lieutenants	2		265 12 -	531 8 -	
Lieutenant	1		- - -	213 5 -	
		5			19,151 - -
Staff Serjeants	2		50 8 2	101 - 4	
Cattle Serjeant	1		- - -	36 11 9	
Serjeants	4		36 11 9	146 15 -	
Trumpeter	1		- - -	24 7 10	
Ditto	1		- - -	13 12 5	
Corporals	4		26 15 -	107 12 -	
Bombardiers	4		24 7 10	97 15 4	
Gunners	60		13 12 5	826 9 -	
		77			16,262 12 -
TOTAL Number	82		and Pay per Annum	-	35,413 12 -
Add—Five days' Pay for Non-Commissioned Officers and Men			-		225 14 -
COMMAND, STAFF AND HORSE ALLOWANCES:					
Battery Command Allowance			- - -	250 - -	
Cattle Serjeant			- - -	20 - -	
Pay Serjeant and Savings' Bank Clerk			- - -	7 - -	
Mess Allowance			- - -	40 - -	
Horse Allowance to Officers			30 - -	210 - -	
					6,324 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Tindal	1		- - -	7 8 -	
Store Lascars	12		6 - -	72 - -	
Tent Lascars	2		5 12 -	11 8 -	
Puckallies	2		9 - -	18 - -	
Bheesthies	7		5 - -	35 - -	
Sweepers	3		4 - -	12 - -	
Jemadar Driver	1		- - -	10 - -	
Sirdar Drivers	5		7 4 -	36 4 -	
Drivers	127		5 - -	635 - -	
Jemadar Mahout	1		- - -	10 - -	
Mahouts	9		6 - -	54 - -	
Coolies	9		4 - -	36 - -	
Syces	5		4 - -	20 - -	
Grass Cutters	5		4 - -	20 - -	
Mistry Smith	1		- - -	12 - -	
Firemen	2		7 - -	14 - -	
Filemen	2		7 - -	14 - -	
Hammermen	2		6 - -	12 - -	
Mistry Carpenter	1		- - -	14 - -	
Carpenters	2		10 - -	20 - -	
Moochies	2		7 - -	14 - -	
Conservancy Establishment:					
Bheesthie	1		- - -	5 - -	
Sweepers	3		4 - -	12 - -	
		205			13,131 - -
CONTRACT ALLOWANCES:					
Allowance for Shoeing five Horses			2 - -	10 - -	
Ditto - Grampots			- - -	1 - -	
Ditto - Petty Stores			- - -	- 12 -	
					141 - -
TOTAL for One Battery per Annum			- - - Rs.		55,235 10 -
TOTAL for Five Batteries per Annum			- - - Rs.		2,76,178 2 -
Add—					
Family Allowance to Women and Children			- - -		6,744 - -
Good Conduct Allowance			- - -		3,435 - -
Ditto of Native Drivers			- - -		1,224 - -
Hutting Money			- - -		554 - -
Extra Batta to Native Artificers and Followers			- - -		529 - -
TOTAL			- - - Rs.		2,88,664 2 -

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ARTILLERY—*continued.*

ELEVEN GARRISON BATTERIES.

Detail of the Establishment of One Battery.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain	1		- - -	433 10 -	
2d Captain	1		- - -	417 7 8	
Lieutenants	2		265 12 -	531 8 -	
*Lieutenant	1		- - -	213 5 -	
	5				19,151 - -
Staff Serjeant	1		- - -	50 8 2	
Serjeants	4		36 11 9	146 15 -	
Trumpeter	1		- - -	24 7 10	
Ditto	1		- - -	13 12 5	
Corporals	4		26 15 -	107 12 -	
Bombardiers	4		24 7 10	97 15 4	
Gunners	60		13 12 5	826 9 -	
		75			15,215 13 -
TOTAL Number		80	and Pay per Annum - *Rs.*		34,366 13 -
Add—					
Five days' pay for Non-commissioned Officers and Men					211 5 3
COMMAND AND STAFF ALLOWANCES:					
Battery Command Allowance				30 - -	
Pay Serjeant and Savings Bank Clerk				7 - -	
Mess Allowance				40 - -	
					924 - -
NATIVE FOLLOWERS:					
Tindal	1		- - -	7 8 -	
Store Lascars	6		6 - -	36 - -	
Lascars	2		5 12 -	11 8 -	
Puckallies	2		9 - -	18 - -	
Sweepers	2		4 - -	8 - -	
Conservancy Establishment:					
Bheesthie	1		- - -	5 - -	
Sweepers	3		4 - -	12 - -	
		17			1,176 - -
CONTRACT ALLOWANCES:					
Allowance for Repair of Arms				30 - -	
Ditto - Petty Stores				- 12 -	
					369 - -
TOTAL of One Battery, per Annum				*Rs.*	37,047 2 3
TOTAL of Eleven Batteries, per Annum				*Rs.*	4,07,518 8 9
Add—					
Allowance to Educational Establishment					1,980 - -
Family Allowance to Women and Children					9,414 - -
Good Conduct Allowance					4,041 - -
Hutting Money					52 - -
Extra Batta to Native Followers					166 - -
TOTAL				*Rs.*	4,23,171 8 9

LOCAL BATTERY OF ARTILLERY.

Detail of the Establishment.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain Commandant	1		- - -	433 10 -	
		1			5,203 8 -
Serjeant Major	1		- - -	61 3 -	
Serjeants	3		37 4 4	111 13 -	
Trumpeter, 2d Class	1		- - -	21 2 8	
Ditto - half-pay	1		- - -	13 3 3	
Buglers	2		18 2 8	36 5 4	
Ditto - half-pay	2		9 1 4	18 2 8	
Corporals	2		29 13 1	59 10 2	
Ditto	1		- - -	27 5 4	
Bombardier	1		- - -	27 5 4	
Ditto	2		24 13 7	49 11 2	
Gunners	9		16 7 5	148 2 9	
Ditto	34		13 15 7	475 1 10	
		59			12,589 14 -
TOTAL Number		60	and Pay per Annum - *Rs.*		17,793 6 -
COMMAND AND STAFF ALLOWANCES:					
Command Allowance			- - -	30 - -	
Pay Serjeant			- - -	7 - -	
					444 - -
EDUCATIONAL ESTABLISHMENT:					
Allowance to Schoolmaster			- - -	10 - -	
					120 - -
SUBORDINATE MEDICAL ESTABLISHMENT:					
Assistant Apothecary	1		- - -	70 - -	
		1			840 - -
NATIVE FOLLOWERS:					
Lascars	2		5 12 -	11 8 -	
Puckallies	2		9 - -	18 - -	
Bheesthie	1		- - -	5 - -	
Sweepers	5		4 - -	20 - -	
		10			654 - -
CONTRACT ALLOWANCES:					
Repair of Arms, &c.			- - -	30 - -	
Petty Stores			- - -	- 12 -	
					369 - -
Family Allowance to Women and Children					948 - -
Good Conduct Allowance					1,298 - -
TOTAL per Annum				*Rs.*	22,466 6 -

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ARTILLERY—*continued.*

ROYAL ARTILLERY DIVISIONS.

RANKS.	Nos.		Rate of Staff Pay per Mensem.	Total Staff Pay per Mensem.	Total Staff Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
STAFF ALLOWANCES:					
Commandant	1		- - -	300 - -	
Ditto	5		200 - -	1,000 - -	
Adjutant	1		- - -	181 5 -	
Ditto	5		90 - -	450 - -	
Ditto	8		20 - -	160 - -	
Serjeant Major	1		- - -	14 14 6	
Ditto	1		- - -	7 7 3	
Ditto	1		- - -	7 5 7	
Quartermaster Serjeant	1		- - -	7 7 3	25,541 11 -
EDUCATIONAL ESTABLISHMENT:					
Moonshee	2		30 - -	60 - -	
Ditto	1		- - -	25 - -	
		3			1,020 - -
TOTAL per Annum - - - *Rs.*					26,561 11 -
Add—					
Pay of Gun Drill Inspectors - - - - - -					2,640 - -
TOTAL per Annum - - - *Rs.*					29,201 11 -

ALMORAH AND BERHAMPORE POST GUNS.

Detail of the Establishment at One of the Stations.

ESTABLISHMENT.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
NATIVE ARTIFICERS AND FOLLOWERS:					
Mistry Carpenter	1		- - -	14 - -	
Mistry Smith	1		- - -	12 - -	
Fileman	1		- - -	7 - -	
Fireman	1		- - -	7 - -	
Hammerman	1		- - -	6 - -	
		5			552 - -
TOTAL Number - -		5	and Pay per Annum - *Rs.*		552 - -
Allowance for the Repair of Two Guns - - -			15 - -	30 - -	
					360 - -
TOTAL for One Station - - - *Rs.*					912 - -
TOTAL for Two Stations - - - *Rs.*					1,824 - -
Add—					
Workman Carpenter at Berhampore	1		- - -	10 - -	
Lascars at Almorah	4		5 - -	20 - -	
		5			360 - -
Allowance for the Repair of 10 additional Guns and Howitzers at Almorah - -			15 - -		1,800 - -
TOTAL for the Almorah and Berhampore Post Guns - - - - - *Rs.*					3,984 - -

RECAPITULATION OF ROYAL ARTILLERY.

CORPS.	Pay of European Officers.	Pay of Non-Commissioned Officers, Rank and File.	Pay of Regimental Educational Establishments.	Pay of Subordinate Medical and Hospital Establishments.	Pay of Native Artificers and Followers.	Command, Staff, and Horse Allowances.	Contract Allowances.	Family Allowances.	Good Conduct Allowances.	Good Shooting Allowances.	Hutting Money.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Royal Horse Artillery	5,41,153 13 -											
Deduct—												
For Officers in Europe, &c.	1,40,322 - -											
	4,00,831 13 -	3,97,863 1 8	3,792 - -	13,180 8 -	2,17,568 - -	1,19,619 12 -	1,19,844 - -	19,993 - -	18,343 - -	1,013 - -	1,336 - -	13,13,384 2 8
Royal Artillery	17,28,355 1 -											
Deduct—												
For Officers in Europe, &c.	7,66,573 4 -											
	9,61,781 13 -	9,49,306 7 3	9,456 - -	54,013 8 -	3,00,892 - -	2,18,799 12 -	1,65,771 - -	57,060 - -	48,139 2 -	1,982 - -	1,558 - -	28,37,759 10 3
Local Battery of Artillery	5,203 8 -	12,589 14 -	120 - -	840 - -	654 - -	444 - -	369 - -	948 - -	1,298 - -	- -	- -	22,466 6 -
Artillery Divisions	- - -	- - -	1,020 - -	- - -	- - -	28,181 11 -	- - -	- - -	- - -	- -	- -	29,201 11 -
Almorah and Berhampore Post Guns	- - -	- - -	- - -	- - -	1,464 - -	- - -	2,520 - -	- - -	- - -	- -	- -	3,984 - -
TOTAL - - *Rs.*	13,67,817 2 -	13,59,759 6 11	14,388 - -	68,034 - -	5,19,578 - -	3,67,045 3 -	2,88,504 - -	78,001 - -	67,780 2 -	2,995 - -	2,894 - -	42,06,795 13 11

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

NATIVE ARTILLERY.

EURASIAN AND NATIVE CHRISTIAN COMPANY.

Detail of the Establishment.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain Commandant	1		- - -	417 7 8	
Lieutenant - -	1		- - -	213 5 -	
		2			7,569 8 -
Serjeant Major - -	1		- - -	25 - -	
Serjeants - - -	5		18 - -	90 - -	
Corporals - - -	6		14 - -	84 - -	
Buglers - - -	2		12 - -	24 - -	
Gunners - - -	88		9 - -	792 - -	
Ditto - half-pay -	12		4 8 -	54 - -	
		114			12,828 - -
TOTAL Number - -		116	and Pay per Annum - *Rs.*		20,397 8 -
COMMAND AND STAFF ALLOWANCES:					
Command Allowance - -			- - -	30 - -	
Drill Serjeant - - -			- - -	6 - -	
Drill Corporal - - -			- - -	3 - -	
					468 - -
EDUCATIONAL ESTABLISHMENT:					
Schoolmaster Serjeant	1		- - -	25 - -	
		1			300 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctor - -	1		- - -	25 - -	
Dhobee - - -	1		- - -	5 - -	
Bheesthie - - -	1		- - -	5 - -	
Cook - - -	1		- - -	6 - -	
Sweep - - -	1		- - -	6 - -	
		5			564 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Mistry Carpenter -	1		- - -	14 - -	
Mistry Smith - -	1		- - -	12 - -	
Workman - - -	1		- - -	10 - -	
Fileman - - -	1		- - -	7 - -	
Fireman - - -	1		- - -	7 - -	
Hammerman - -	1		- - -	6 - -	
Moochy - - -	1		- - -	7 - -	
Lascars - - -	2		5 - -	10 - -	
Bheesthies - -	2		5 - -	10 - -	
Sweeper - - -	1		- - -	4 - -	
Conservancy Establishment:					
Bheesthie - - -	1		- - -	5 - -	
Sweepers - - -	2		6 - -	12 - -	
		15			1,248 - -
CONTRACT ALLOWANCES:					
Repair of Arms, &c. - -			- - -	30 - -	
Compensation for Loss of Gun Contract Allowance and for Supervision of Gun Repairs -			- - -	100 - -	
Petty Stores - - - -			- - -	- 12 -	
					1,569 - -
TOTAL per Annum - - - *Rs.*					24,546 8 -

ASSAM LOCAL COMPANY.

Detail of the Establishment.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant -	1		- - -	417 7 8	
Lieutenant doing duty - -	1		- - -	213 5 -	
		2			7,569 8 -
Serjeant - -	1		- - -	62 2 10	
		1			746 2 -
Subadar - -	1		- - -	67 - -	
Jemadar - -	1		- - -	30 - -	
Havildars - -	7		14 - -	98 - -	
Naiks - - -	6		12 - -	72 - -	
Buglers - -	2		7 - -	14 - -	
Privates - -	90		7 - -	630 - -	
		107			10,932 - -
TOTAL Number - -		110	and Pay per Annum - *Rs.*		19,247 10 -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Command Allowance - -			- - -	30 - -	
Doing duty - - -			- - -	50 - -	
Drill Havildar - - -			- - -	5 - -	
Pay Havildar - - -			- - -	5 - -	
Horse Allowances - -			30 - -	60 - -	
					1,800 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Mistry Smith -	1		- - -	12 - -	
Fileman - -	1		- - -	7 - -	
Fireman - -	1		- - -	8 - -	
Hammerman -	1		- - -	6 - -	
Moochey - -	1		- - -	6 - -	
Mistry Carpenter -	1		- - -	10 - -	
Mate - - -	1		- - -	7 - -	
Bhisthies - -	2		5 - -	10 - -	
Bildars - -	2		3 13 4	7 10 8	
		11			884 - -
CONTRACT ALLOWANCES:					
Stationery and Repair of Arms - - - -			- - -	20 - -	
Allowance for six Guns -			15 - -	90 - -	
Allowance for 12 sets Elephant Harness - -			6 - -	72 - -	
Allowance for one Store Cart -			- - -	5 - -	
Allowance for Repair of Staff Serjeant's Tent - -			- - -	1 - -	
Allowance for Repair of four Sepoys' Pauls - - -			- 10 -	2 8 -	
					2,286 - -
Good Conduct Allowance - - - - - -					768 - -
TOTAL per Annum - - - *Rs.*					24,985 10 -

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

NATIVE ARTILLERY—*continued.*

PUNJAB LIGHT FIELD BATTERIES (THREE BATTERIES).

DETAIL OF THE ESTABLISHMENT OF ONE BATTERY.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	433 10 -	
Doing-duty Officer	1		- - -	265 12 -	
		2			8,392 8 -
Subadar	1		- - -	80 - -	
Jemadar	1		- - -	35 - -	
Havildars	6		14 - -	84 - -	
Naicks	6		12 - -	72 - -	
Buglers	2		8 - -	16 - -	
Privates	90		8 - -	720 - -	
Native Farrier	1		- - -	8 8 -	
		107			12,186 - -
TOTAL Number	109		and Pay per Annum, *Rs.*		20,578 8 -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Commandant				30 - -	
Ditto - Horse Allowance				60 - -	
Doing-duty Officer (including Horse Allowance)				150 - -	
Pay Havildar				5 - -	
Drill Naick				2 8 -	
					2,970 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctor	1		- - -	20 - -	
Dresser	1		- - -	6 - -	
Cook	1		- - -	4 - -	
Sweeper	1		- - -	5 - -	
Bheesthie	1		- - -	5 - -	
		5			480 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Tindal	1		- - -	8 - -	
Tent Lascar	1		- - -	5 12 -	
Store Lascars	4		5 - -	20 - -	
Bheesthies	2		5 - -	10 - -	
Sweeper	1		- - -	4 - -	
Salootry	1		- - -	15 - -	
Jemadar Syces	3		10 - -	30 - -	
Syces	80		5 - -	400 - -	
Grass-cutters	95		4 8 -	427 8 -	
Bullock Drivers	10		5 - -	50 - -	
Mistry Smith	1		- - -	12 - -	
Filemen	2		7 - -	14 - -	
Firemen	2		7 - -	14 - -	
Hammermen	2		6 - -	12 - -	
Mistry Carpenter	1		- - -	14 - -	
Carpenters	2		10 - -	20 - -	
Moochie	1		- - -	5 - -	
Mutsuddy	1		- - -	5 - -	
Weighman	1		- - -	3 - -	
Langrees	2		5 - -	10 - -	
		213			12,951 - -
Carried forward - - - *Rs.*					36,979 8 -

RANKS.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -	- - -	- - -	36,979 8 -
CONTRACT ALLOWANCES:			
Allowance for Stationery and repair of Arms	- - -	20 - -	
Ditto - Four Guns and Waggons	15 - -	60 - -	
Ditto - One Spare Carriage	- - -	5 - -	
Ditto - One Forge Cart	- - -	5 - -	
Ditto - Two Store Carts	5 - -	10 - -	
Ditto - Shoeing 95 Horses	2 - -	190 - -	
Ditto - Shoeing 32 Yaboos	2 - -	64 - -	
Ditto - the repair of 88 sets of Harness	1 8 -	132 - -	
Ditto - the repair of Saddles	1 - -	7 - -	
Ditto - Gram Pots	- - -	15 - -	
Ditto - Cavessons and Cotton Ropes	- - -	5 - -	
Ditto - Eight Sepoys' Pauls	- 10 -	5 - -	
			6,216 - -
TOTAL for One Battery per Annum - - - *Rs.*			43,195 8 -
TOTAL for Three Batteries per Annum - - - *Rs.*			1,29,586 8 -
Add—			
Staff Allowance to 1st Bugle Major			72 - -
Ditto - to 2d Bugle Major			48 - -
Pay of Supernumerary Jemadars, Havildar, and Naicks			1,296 - -
Good Conduct Allowance			3,684 - -
TOTAL per Annum - - - *Rs.*			1,34,636 8 -

PUNJAB GARRISON COMPANY OF ARTILLERY.

DETAIL OF THE ESTABLISHMENT.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant, included in the Punjab Light Field Batteries			—	—	
Subadar	1		- - -	80 - -	
Jemadar	1		- - -	35 - -	
Havildars	6		14 - -	84 - -	
Naicks	6		12 - -	72 - -	
Bugler	1		- - -	8 - -	
Privates	60		8 - -	480 - -	
		75			9,108 - -
TOTAL Number	75		and Pay per Annum, *Rs.*		9,108 - -
COMMAND AND STAFF ALLOWANCES:					
Commandant			- - -	30 - -	
Pay Havildar			- - -	5 - -	
Drill Naick			- - -	2 8 -	
					450 - -
Carried forward - - - *Rs.*					9,558 - -

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -			- - -	- - -	9,558 - -
NATIVE FOLLOWERS:					
Bheesthie	1		- - -	5 - -	
Sweeper	1		- - -	4 - -	
		2			108 - -
CONTRACT ALLOWANCES:					
Commandant's Allowance for Stationery and repair of Arms				20 - -	240 - -
Good Conduct Allowance					1,440 - -
TOTAL per Annum - - - *Rs.*					11,346 - -

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

NATIVE ARTILLERY—*continued.*

HAZARA AND PESHAWUR MOUNTAIN TRAIN BATTERIES.

DETAIL OF THE ESTABLISHMENT OF ONE BATTERY.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	433 10 -	
Doing-duty Officers	2		265 12 -	531 8 -	
		3			11,581 8 -
Subadar	1		- - -	80 - -	
Jemadar	1		- - -	35 - -	
Havildars	5		14 - -	70 - -	
Naicks	4		12 - -	48 - -	
Buglers	2		8 - -	16 - -	
Privates	60		8 - -	480 - -	
Havildars of Muleteers	4		10 - -	40 - -	
Naicks of Muleteers	4		8 - -	32 - -	
Muleteers	78		6 - -	468 - -	
Native Farrier	1		- - -	9 - -	
		160			15,336 - -
TOTAL Number		163	and Pay per Annum		26,917 8 -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Commandant			- - -	30 - -	
Ditto Horse Allowance			- - -	60 - -	
Doing-duty Officers			150 - -	300 - -	
Brigade Havildar			- - -	2 - -	
Pay ditto			- - -	5 - -	
Drill Naick			- - -	2 8 -	
					4,794 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctor	1		- - -	25 - -	
Dresser	1		- - -	6 - -	
Bheesthie	1		- - -	5 - -	
Cook	1		- - -	4 - -	
Sweeper	1		- - -	5 - -	
		5			540 - -
Carried forward				*Rs.*	32,251 8 -

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward			- - -	- - -	32,251 8 -
NATIVE ARTIFICERS AND FOLLOWERS:					
Moonshee	1		- - -	10 - -	
Tindal	1		- - -	10 - -	
Store Lascars	2		5 - -	10 - -	
Puckally	1		- - -	9 - -	
Bhisthies	2		5 - -	10 - -	
Sweeper	1		- - -	4 - -	
Salootry	1		- - -	9 - -	
Syces	8		5 - -	40 - -	
Grass-cutters	30		4 8 -	135 - -	
Mutsuddy	1		- - -	5 - -	
Cooks	2		5 - -	10 - -	
Mistry Smith	1		- - -	12 - -	
Fileman	1		- - -	7 - -	
Fireman	1		- - -	7 - -	
Hammerman	1		- - -	6 - -	
Mistry Carpenter	1		- - -	14 - -	
Carpenter	1		- - -	10 - -	
Moochee	1		- - -	7 - -	
		57			3,780 - -
CONTRACT ALLOWANCES:					
Allowance for Stationery and repair of Arms			- - -	20 - -	
Ditto for Four Guns and Waggons			7 8 -	30 - -	
Ditto for Two spare Carriages			5 - -	10 - -	
Ditto for the repair of 56 Ammunition Boxes			- 4 -	14 - -	
Ditto for the repair of 64 sets of Mule Harness			1 8 -	96 - -	
Ditto for the repair of 78 sets of Mule Stable Gear			1 - -	78 - -	
Ditto for Shoeing 76 Mules			1 - -	76 - -	
Ditto for Shoeing two Yaboos			2 - -	4 - -	
Ditto for Grampots			- - -	15 - -	
Ditto for Cavessons and Cotton Ropes			- - -	5 - -	
Ditto for the repair of 12 Pauls			- 10 -	7 8 -	
					4,266 - -
TOTAL for one Battery per Annum				*Rs.*	40,297 8 -
TOTAL for two Batteries per Annum				*Rs.*	80,595 - -
Good Conduct Allowance					1,608 - -
TOTAL per Annum				*Rs.*	82,203 - -

RECAPITULATION OF NATIVE ARTILLERY.

CORPS.	Pay of Europeans. Officers.	Pay of Europeans. Non-Commissioned Officers.	Pay of Natives.	Regimental Educational Establishment.	Subordinate Medical and Fixed Hospital Establishment.	Native Artificers and Followers.	Command, Staff, and Horse Allowances.	Contract Allowances.	Good Conduct Allowance.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Eurasian and Native Christian Company	7,569 8 -	- -	12,828 - -	300 - -	564 - -	1,248 - -	468 - -	1,569 - -	- -	24,546 8 -
Assam Local Company	7,569 8 -	746 2 -	10,932 - -	- -	- -	884 - -	1,800 - -	2,286 - -	768 - -	24,985 10 -
Punjab Light Field Batteries	25,177 8 -	- -	37,854 - -	- -	1,440 - -	38,853 - -	9,030 - -	18,648 - -	3,684 - -	1,34,686 8 -
Punjab Garrison Company	- -	- -	9,108 - -	- -	- -	108 - -	450 - -	240 - -	1,440 - -	11,346 - -
Hazara and Peshawur Mountain Train Batteries	23,163 - -	- -	30,672 - -	- -	1,080 - -	7,560 - -	9,588 - -	8,532 - -	1,608 - -	82,203 - -
TOTAL Native Artillery - *Rs.*	63,479 8 -	746 2 -	1,01,394 - -	300 - -	3,084 - -	48,653 - -	21,336 - -	31,275 - -	7,500 - -	2,77,767 10 -

BENGAL Military Budget Estimate for 1865–66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

NATIVE ARTILLERY—*continued.*

HYDERABAD ARTILLERY (FOUR BATTERIES).

DETAIL OF THE ESTABLISHMENT OF ONE BATTERY.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	417 7 8	
Doing-duty Officer	1		- - -	265 12 -	
		2			8,198 12 -
Staff Serjeant	1		- - -	52 3 1	
		1			626 5 -
Subadar	1		- - -	67 - -	
Jemadar	1		- - -	28 14 10	
Havildar Major	1		- - -	17 5 9	
Havildars	4		14 - 10	56 3 4	
Pay Havildar	1		- - -	17 5 9	
Drill Naick	1		- - -	12 6 4	
Naicks	4		12 6 4	49 9 4	
Rough Rider	1		- - -	12 6 4	
Buglers	2		12 6 4	24 12 8	
Privates	56		8 4 3	462 14 -	
Boys	4		3 4 11	13 3 8	
DRIVER ESTABLISHMENT:					
Havildars	2		12 6 4	24 12 8	
Naicks	2		10 11 11	21 7 10	
Syce Drivers	36		6 9 9	237 15 -	
Farriers	2		8 8 -	17 - -	
		118			12,760 2 -
TOTAL Number	121		and Pay per Annum, *Rs.*		21,585 3 -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Commandant			- - -	30 - -	
Commandant, Horse Allowance			- - -	60 - -	
Doing-duty Officer			- - -	150 - -	
					2,880 - -
FIXED HOSPITAL ESTABLISHMENT:					
Sweeper	1		- - -	6 9 9	
		1			79 5 -
Carried forward - - - *Rs.*					24,544 8 -

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -	-		- - -	- - -	24,544 8 -
NATIVE ARTIFICERS AND FOLLOWERS:					
Moonshee	1		- - -	24 12 8	
Store Lascars	4		6 9 9	26 7 -	
Tent Lascars	1		- - -	6 9 9	
Bazar Chaprassee	1		- - -	6 9 9	
Puckalie	1		- - -	11 9 1	
Sweeper	1		- - -	6 9 9	
Dhoby	1		- - -	6 9 9	
Barber	1		- - -	5 12 7	
Salootry	1		- - -	16 - -	
Jemadar Syce	1		- - -	8 12 -	
Syces	36		5 4 -	189 - -	
Grass-cutters	72		4 - -	288 - -	
Bullock-drivers	18		5 - -	90 - -	
Mistry Carpenter	1		- - -	16 8 6	
Carpenters	2		9 14 8	19 13 4	
Mistry Smith	1		- - -	16 8 6	
Smiths	2		9 14 8	19 13 4	
Hammermen	2		6 9 9	13 3 6	
Bellows Boys	2		4 15 8	9 15 4	
Chuckler	1		- - -	8 4 3	
		150			9,491 5 -
CONTRACT ALLOWANCES:					
Allowance for Stationery and repair of Arms			- - -	20 - -	
Ditto - Four Guns and Waggons			15 - -	60 - -	
Ditto - Four Spare Carriages, Forge and Store Carts			5 - -	20 - -	
Ditto - Four Spare Waggons			5 - -	20 - -	
Ditto - Shoeing 72 Horses			2 - -	144 - -	
Ditto - the repair of 63 sets of Harness			1 8 -	94 8 -	
Ditto - the repair of nine Saddles			1 - -	9 - -	
Ditto - Grumpots			- - -	15 - -	
Ditto - Cavessons and Cotton Ropes			- - -	5 - -	
					4,650 - -
TOTAL of One Battery per Annum - - - - *Rs.*					38,685 13 -
TOTAL of Four Batteries per Annum - - - *Rs.*					1,54,743 4 -
Add,—Hutting Money - - - - - - - - - - - -					1,552 - -
TOTAL per Annum - - - *Rs.*					1,56,295 4 -

GOVERNOR GENERAL'S BODY GUARD.

DETAIL OF THE ESTABLISHMENT CONSISTING OF TWO TROOPS.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	640 14 -	
Second in Command	1		- - -	225 12 -	
Adjutant	1		- - -	225 12 -	
Medical Officer	1		- - -	305 4 -	
Veterinary Surgeon	1		- - -	250 10 4	
		5			19,779 4 -
Serjeant Major	1		- - -	59 10 4	
		1			715 12 -
Subadar	1		- - -	130 - -	
Ditto	1		- - -	100 - -	
Jemadars, 1st Class	2		46 - -	92 - -	
Jemadars, 2d Class	2		40 - -	80 - -	
Havildars	9		25 - -	225 - -	
Naicks	8		20 - -	160 - -	
Farriers	2		10 8 -	21 - -	
Trumpet Major	1		- - -	25 - -	
Trumpeters	2		20 - -	40 - -	
Troopers	100		12 - -	1,200 - -	
		128			24,876 - -
TOTAL Number	134		and Pay per Annum, *Rs.*		45,371 - -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Commandant			- - -	700 - -	
Commandant, in lieu of off-reckonings			- - -	200 - -	
Second in Command			- - -	300 - -	
Adjutant			- - -	250 - -	
Adjutant, for Office			- - -	50 - -	
Medical Officer			- - -	300 - -	
Veterinary Surgeon's Conveyance Allowance			- - -	30 - -	
Troop Command			30 - -	60 - -	
Farrier Major			- - -	5 - -	
Drill Havildar			- - -	5 - -	
Subadar Major			- - -	25 - -	
Quartermaster Havildar			- - -	5 - -	
Rough Rider			5 - -	10 - -	
Pay Havildars			5 - -	10 - -	
Quartermaster's Office Allowance			- - -	30 - -	
Riding Master's Allowance			- - -	30 - -	
Horse Allowance			30 - -	120 - -	
Mess Allowance			- - -	100 - -	
					26,760 - -
Carried forward - - - *Rs.*					72,131 - -

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -	-		- - -	- - -	72,131 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENTS:					
Native Doctors	2		30 - -	60 - -	
Shop Cooly	1		- - -	5 - -	
Bheesties	2		4 - -	8 - -	
Cooks	2		4 - -	8 - -	
Goorgah	1		- - -	4 - -	
Head Sweeper	1		- - -	6 - -	
Sweeper	1		- - -	4 - -	
		10			1,140 - -
NATIVE FOLLOWERS:					
Lascars	2		5 12 -	11 8 -	
Puckalies	2		9 - -	18 - -	
Hospital Jemadar Syce	1		- - -	6 - -	
Syces	65		5 - -	325 - -	
Grass-cutters	131		4 8 -	589 8 -	
Sweepers	2		4 - -	8 - -	
Chowdry	1		- - -	11 - -	
Mutsuddy	1		- - -	5 - -	
Weighman	1		- - -	3 - -	
		206			11,724 - -
CONTRACT ALLOWANCES:					
Allowance for Repair of Arms, &c.			- - -	40 - -	
Ditto - Butts and Targets			- - -	2 - -	
Ditto - Cavesson, &c.			- - -	8 - -	
Ditto - Grumpots			15 - -	30 - -	
Ditto - Shoeing Horses, at two rupees per Horse			- - -	262 - -	
Ditto - Repair of Saddles, at one rupee per Saddle			- - -	131 - -	
Ditto - Camp Equipage			- - -	11 - -	
					5,808 - -
Good Conduct Pay Allowance			- - -	- - -	900 - -
TOTAL per Annum - - - *Rs.*					91,703 - -

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

CAVALRY.

EUROPEAN CAVALRY (SEVEN REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF SEVEN TROOPS.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonel	–		–	–	
Lieutenant Colonel	1		– – –	1,037 – –	
Majors	2		809 6 4	1,618 12 8	
Captains	7		473 – 4	3,311 2 4	
Lieutenants	7		305 4 –	2,136 12 –	
Cornets	7		250 10 4	1,754 8 4	
Paymaster	1		– – –	445 13 –	
Adjutant	1		– – –	305 4 –	
Riding Master	1		– – –	329 14 9	
Quartermaster	1		– – –	299 3 10	
Surgeon	1		– – –	789 3 –	
Assistant Surgeons	2		317 8 –	635 – –	
Veterinary Surgeon	1		– – –	250 10 4	
		32			1,54,959 3 –
Regimental Serjeant Major	1		– – –	51 7 –	
Bandmaster Serjeant	1		– – –	51 7 –	
Quartermaster Serjeant	1		– – –	45 7 6	
Troop Serjeant Majors	7		42 10 10	298 11 10	
Serjeant Instructor of Musketry	1		– – –	39 4 11	
Paymaster Serjeant	1		– – –	28 10 4	
Armourer Serjeant	1		– – –	28 10 4	
Hospital Serjeant	1		– – –	33 8 9	
Saddler Serjeant	1		– – –	28 10 4	
Orderly-room Clerk	1		– – –	28 10 4	
Farrier Major	1		– – –	48 15 8	
Farriers	7		31 13 5	222 13 11	
Trumpet Major	1		– – –	28 10 4	
Serjeants	21		28 10 4	601 9 –	
Trumpeters	7		16 7 8	115 5 8	
Corporals	28		18 14 10	529 15 4	
Privates	434		14 2 11	6,155 1 10	
		515			1,00,044 1 –
TOTAL Number	547		and Pay per Annum, *Rs.*		2,55,003 4 –
Add,—Five days' Pay of Non-Commissioned Officers, Rank and File			–		1,389 8 –
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Regimental Command Allowance			– – –	400 – –	
Troop Allowance			75 – –	525 – –	
Adjutant's Allowance			– – –	212 7 –	
Instructor of Musketry			– – –	150 – –	
Paymaster's Office Allowance			– – –	65 5 4	
Quartermaster's Office Allowance			– – –	85 – –	
Interpreter's Allowance			– – –	100 – –	
Drill Serjeant			– – –	14 – –	
Drill Corporal			– – –	7 – –	
Savings' Bank Clerk			– – –	10 – –	
Pay Serjeants			7 – –	49 – –	
Rough Riders			– – –	*18 – –	
Mess Allowance			– – –	150 – –	
Horse Allowance of Officers			30 – –	2,370 – –	
Veterinary Surgeon's Conveyance Allowance			– – –	30 – –	
					50,229 4 –
EDUCATIONAL ESTABLISHMENT:					
Trained Schoolmaster	1		– – –	52 10 5	
Staff Allowance to ditto			– – –	29 13 1	
Trained Schoolmistress	1		– – –	25 – –	
Allowance to two Assistant Schoolmasters			10 – –	20 – –	
Moonshee	1		– – –	10 – –	
Allowance to Librarian			– – –	8 – –	
		3			1,745 10 –
Carried forward			*Rs.*		3,08,367 10 –

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward			– – –	– – –	3,08,367 10 –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Apothecary	1		– – –	145 14 –	
Steward	1		– – –	126 5 –	
Assistant Apothecary	1		– – –	70 – –	
Hospital Apprentices	3		33 – –	99 – –	
Nurse	1		– – –	15 – –	
Assistant Nurse	1		– – –	8 – –	
Writer	1		– – –	35 – –	
Head Compounder	1		– – –	10 – –	
Assistant Compounder	1		– – –	8 – –	
Head Dresser	1		– – –	8 – –	
Assistant Dresser	1		– – –	6 – –	
Shop Coolies	2		5 – –	10 – –	
Steward's Servants	2		6 – –	12 – –	
Tailors	2		6 – –	12 – –	
Barber	1		– – –	6 – –	
Head Cook	1		– – –	6 – –	
Cooks	3		5 – –	15 – –	
Head Washerman	1		– – –	7 – –	
Washermen	3		5 – –	15 – –	
Head Bheesthie	1		– – –	6 – –	
Bheesthies	4		5 – –	20 – –	
Head Sweeper	1		– – –	6 – –	
Sweepers	6		4 – –	24 – –	
Head Cooly	1		– – –	6 – –	
Coolies	12		4 – –	48 – –	
Female Sweeper	1		– – –	4 – –	
		54			8,738 4
NATIVE FOLLOWERS:					
Farriers	7		9 – –	63 – –	
Jemadar Syces	2		6 – –	12 – –	
Hospital Syces	2		4 8 –	9 – –	
Syces	282		4 – –	1,128 – –	
Grass-cutters	490		4 – –	1,960 – –	
Quartermaster's Establishment:					
Tindal	1		– – –	9 8 –	
Lascars	7		5 12 –	40 4 –	
Puckalies	14		9 – –	126 – –	
Sweepers	14		4 – –	56 – –	
Chowdry	1		– – –	11 – –	
Mutsuddy	1		– – –	5 – –	
Weighmen	3		3 – –	9 – –	
Conservancy Establishment:					
Bheesthies	7		5 – –	35 – –	
Sweepers	7		4 – –	28 – –	
Bildars	2		3 8 –	7 – –	
Filth Carts			15 – –	45 – –	
		840			42,525 – –
CONTRACT ALLOWANCES:					
Allowance for Shoeing Horses			2 – –	980 – –	
Ditto Butts and Targets			– – –	2 – –	
Ditto Petty Stores			– – –	4 – –	
Riding House Expenses			– – –	40 – –	
					12,312 – –
TOTAL for One Regiment per Annum				*Rs.*	3,71,942 14 –
TOTAL for Seven Regiments per Annum				*Rs.*	26,03,600 2 –

RECAPITULATION.

				Rs. a. p.
Total Pay for Seven Regiments per Annum				26,03,600 2 –
Add,—Pay, &c. of two additional Lieutenant Colonels				27,768 – –
Additional Pay for Length of Service of Paymaster, Quartermaster, Surgeon, and Assistant Surgeons				24,534 6 –
Additional Pay for Length of Service of Paymaster Serjeants, Armourer Serjeants, Hospital Serjeants, Orderly-room Clerks				3,500 – –
Stationery Allowance to Instructors of Musketry of six Regiments				120 – –
Staff Pay of Assistant Instructors of Musketry (say for six months)				3,600 – –
Additional Pay of Syces				17,910 – –
Family Allowances to Women and Children				38,376 – –
Good Conduct Allowance				46,756 – –
Good Shooting Allowance				275 – –
Extra Batta				3,414 – –
Hutting Money				3,284 – –
				27,73,137 8 –
			Rs. a. p.	
Deduct,—Staff Allowance of one Instructor of Musketry			1,800 – –	
Pay of Officers in Europe and on Staff Employ:				
In Europe: 1 Lieutenant Colonel, 1 Major, 11 Captains, 6 Lieutenants, 5 Cornets, 1 Surgeon, 1 Veterinary Surgeon			1,94,635 12 –	
On Staff Employ: 3 Captains, 3 Lieutenants, 1 Cornet				
In Civil Employ			Nil.	1,96,435 12 –
TOTAL			*Rs.*	25,76,701 12 –
TOTAL for Lahore Light Horse (*See* page 240)				1,14,636 15 –
TOTAL for European Cavalry			*Rs.*	26,91,338 11 –

* The allowance to Rough Riders should be *Rs.* 18. 10. 0. per mensem.

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

CAVALRY—*continued.*

LAHORE LIGHT HORSE.

DETAIL OF THE ESTABLISHMENT CONSISTING OF TWO TROOPS.

RANKS.	Nos.		Rate of Pay, per Mensem.	Total Pay, per Mensem.	Total Pay, per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	827 14 -	
Adjutant	1		- - -	225 12 -	
Instructor of Musketry	1		- - -	256 10 -	
Captain doing duty	1		- - -	473 - 4	
Lieutenants doing duty	2		305 4 -	610 8 -	
Lieutenants doing duty (Infantry)	1		- - -	256 10 -	
Riding Master	1		- - -	202 12 5	
Medical Officer	1		- - -	600 - -	
		9			41,438 1 -
Regimental Serjeant Major	1		- - -	52 2 1	
Quartermaster Serjeant	1		- - -	46 2 2	
Troop Serjeant Majors	2		43 4 6	86 9 -	
Farrier Major	1		- - -	49 11 1	
Hospital Serjeant	1		- - -	39 - 6	
Serjeants	6		29 - 6	174 3 -	
Trumpeters	2		16 11 1	33 6 2	
Corporals	8		19 2 11	153 7 4	
Shoeing Smiths	2		23 9 8	47 3 4	
Troopers	124		14 6 -	1,782 8 -	
		148			29,571 8 -
TOTAL Number		157	and Pay per Annum, *Rs.*		71,009 9 -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Regimental Command Allowances			- - -	600 - -	
Troop			75 - -	150 - -	
Adjutant's Allowance			- - -	250 - -	
Adjutant's Office Allowance			- - -	50 - -	
Instructor of Musketry			- - -	150 - -	
Riding Master			- - -	62 - -	
Drill Serjeant			- - -	14 - -	
Drill Corporal			- - -	7 - -	
Pay Serjeant			7 - -	14 - -	
Mess Allowance			- - -	60 - -	
Horse Allowance of attached Officers and Medical Officer			30 - -	330 - -	
					20,244 - -
EDUCATIONAL ESTABLISHMENT:					
Schoolmaster Serjeant	1		- - -	49 - 6	
Schoolmistress	1		- - -	10 - -	
Allowance to Librarian	-		- - -	8 - -	
		2			804 6 -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Assistant Apothecary	1		- - -	70 - -	
Compounder	1		- - -	8 - -	
Shop Coolie	1		- - -	5 - -	
Steward's servant	1		- - -	6 - -	
Cook	1		- - -	5 - -	
Washerman	1		- - -	5 - -	
Bheesthie	1		- - -	5 - -	
Head Sweeper	1		- - -	6 - -	
Sweeper	1		- - -	5 - -	
Coolies	2		5 - -	10 - -	
		11			1,500 - -
NATIVE FOLLOWERS:					
Farriers	2		9 - -	18 - -	
Hospital Syce	1		- - -	6 - -	
Syces	53		5 - -	265 - -	
Grass-cutters	141		4 - -	564 - -	
Tindal	1		- - -	9 8 -	
Lascars	2		5 12 -	11 8 -	
Puckalies	4		9 - -	36 - -	
Sweepers	4		4 - -	16 - -	
Conservancy Establishment:					
Bheesthies	2		5 - -	10 - -	
Sweepers	2		4 - -	8 - -	
Bildar	1		- - -	4 - -	
Filth cart	-		- - -	15 - -	
		213			11,556 - -
CONTRACT ALLOWANCES:					
Allowance for shoeing Horses, at two rupees per Horse				282 - -	
Allowance for repair of Saddles, at one rupee per Saddle				141 - -	
Allowance for Butts and Targets				- 8 -	
Riding Master for Riding House expenses				10 - -	
					5,202 - -
Add,—					
Stationery Allowance to Instructor of Musketry					20 - -
Family Allowance to Women and Children					2,448 - -
Good Conduct Allowance					1,853 - -
TOTAL					*Rs.* 1,14,686 15 -

NATIVE CAVALRY, INCLUDING BENGAL AND PUNJAB REGIMENTS (TWENTY-FOUR REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF SIX TROOPS.

RANKS.	Nos.		Rate of Pay, per Mensem.	Total Pay, per Mensem.	Total Pay, per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1	-	- - -	640 14 -	
Second in Command and Squadron Officer	1		- - -	374 1 6	
Second Squadron Officer	1		- - -	374 1 6	
Third Squadron Officer	1		- - -	225 12 -	
Adjutant	1		- - -	225 12 -	
Doing duty Officer	1		- - -	225 12 -	
Medical Officer	1		- - -	600 - -	
		7			31,995 12 -
Ressaldar, 1st Class	1		- - -	300 - -	
Ressaldar, 2d Class	1		- - -	250 - -	
Ressaldar, 3d Class	1		- - -	200 - -	
Ressaidar, 1st Class	1		- - -	150 - -	
Ressaidar, 2d Class	1		- - -	135 - -	
Ressaidar, 3d Class	1		- - -	120 - -	
Woordie Major	1		- - -	150 - -	
Jemadars, 1st Class	2		80 - -	160 - -	
Jemadars, 2d Class	2		70 - -	140 - -	
Jemadars, 3d Class	2		60 - -	120 - -	
Kote Duffadars	6		47 - -	282 - -	
Duffadars	48		38 - -	1,824 - -	
Nishanburdars	6		38 - -	228 - -	
Trumpeters	6		34 - -	204 - -	
Sowars	384		27 - -	10,368 - -	
		463			1,75,572 - -
TOTAL Number		470	and Pay per Annum, *Rs.*		2,07,567 12 -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Commandant			- - -	700 - -	
Second in Command and Squadron Officer			- - -	300 - -	
Second Squadron Officer			- - -	210 - -	
Third Squadron Officer			- - -	180 - -	
Adjutant			- - -	250 - -	
Adjutant for Office			- - -	50 - -	
Doing duty Officer			- - -	150 - -	
Medical Officer's Horse Allowance			- - -	60 - -	
Trumpet Major			- - -	5 - -	
Pay Duffadars			6 - -	36 - -	
Mess Allowance			- - -	100 - -	
					24,492 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctor	1		- - -	35 - -	
Native Doctor	1		- - -	30 - -	
Shop Cooly	1		- - -	5 - -	
		3			840 - -
NATIVE FOLLOWERS:					
Moonshee	1		- - -	30 - -	
Lascars	2		5 - -	10 - -	
Bhisthies	6		4 8 -	27 - -	
Chowdry	1		- - -	11 - -	
Mutsuddy	1		- - -	5 - -	
Weighmen	3		3 - -	9 - -	
		14			1,104 - -
CONTRACT ALLOWANCE:					
Forge Allowance			- - -	60 - -	
Allowance to Squadron Officer			30 - -	90 - -	
Allowance to Doing duty Officer for Writer and Stationery			- - -	30 - -	
					2,160 - -
TOTAL for One Regiment, per Annum					*Rs.* 2,36,163 12 -
TOTAL for Twenty-four Regiments, per Annum					*Rs.* 56,67,930 - -
Add,—					
Increased Rate of Pay, &c., of Medical Officers					33,120 - -
Pay of 36 Sowars in each of the five Punjab Regiments					58,320 - -
Pay of Cooks in Seikh Troops					2,280 - -
Good Conduct Allowance					1,06,000 - -
TOTAL per Annum					*Rs.* 58,67,650 - -
Deduct,—					
On account of Commissioned Officers holding Junior Ranks					17,600 - -
TOTAL per Annum					*Rs.* 58,50,050 - -

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

CAVALRY—*continued.*

GUIDE CORPS CAVALRY.

DETAIL OF THE ESTABLISHMENT CONSISTING OF FOUR TROOPS.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant and Squadron Officer	1		- - -	225 12 -	
Second Squadron Officer	1		- - -	225 12 -	
		2			5,418 - -
Ressaldar, 1st Class	1		- - -	300 - -	
Ressaldar, 2d Class	1		- - -	250 - -	
Ressaldar, 3d Class	2		200 - -	400 - -	
Ressaidar, 1st Class	1		- - -	150 - -	
Ressaidar, 2d Class	1		- - -	135 - -	
Ressaidar, 3d Class	2		120 - -	240 - -	
Jemadars, 1st Class	2		80 - -	160 - -	
Jemadars, 2d Class	2		70 - -	140 - -	
Jemadars, 3d Class	4		60 - -	240 - -	
Kote Duffadars	8		47 - -	376 - -	
Duffadars	48		38 - -	1,824 - -	
Trumpeters	4		34 - -	136 - -	
Sowars	280		27 - -	7,560 - -	
Camel Sowars	8		27 - -	216 - -	
		364			1,45,524 - -
TOTAL Number		366	and Pay per Annum. *Rs.*		1,50,942 - -
COMMAND AND STAFF ALLOWANCES:					
Commandant and Squadron Officer			- - -	350 - -	
Second Squadron Officer			- - -	250 - -	
Trumpet Major			- - -	5 - -	
Special Allowance to one Ressaldar			- - -	50 - -	
				7,860 - -	
SUBORDINATE MEDICAL ESTABLISHMENT:					
Native Doctor	1		- - -	45 - -	
		1		540 - -	
NATIVE FOLLOWERS:					
Lascars	2		5 - -	10 - -	
Bheesthies	4		4 - -	16 - -	
		6		312 - -	
CONTRACT ALLOWANCES:					
Allowance to Squadron Officers			30 - -	60 - -	
Forge Allowance			- - -	60 - -	
				1,440 - -	
Add—					
Good Conduct Allowance				3,588 - -	
TOTAL - - - *Rs.*				1,64,682 - -	

CENTRAL INDIA HORSE (TWO REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF SIX TROOPS.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Second in Command and Squadron Officer	1		- - -	374 1 6	
Second Squadron Officer	1		- - -	374 1 6	
Third Squadron Officer	1		- - -	225 12 -	
Adjutant	1		- - -	225 12 -	
Doing-duty Officer	1		- - -	225 12 -	
Medical Officer	1		- - -	600 - -	
		6			24,305 4 -
Ressaldar, 1st Class	1		- - -	300 - -	
Ressaldar, 2d Class	1		- - -	250 - -	
Ressaldar, 3d Class	1		- - -	200 - -	
Ressaidar, 1st Class	1		- - -	150 - -	
Ressaidar, 2d Class	1		- - -	135 - -	
Ressaidar, 3d Class	1		- - -	120 - -	
Woordie Major	1		- - -	150 - -	
Jemadars, 1st Class	2		80 - -	160 - -	
Jemadars, 2d Class	2		70 - -	140 - -	
Jemadars, 3d Class	2		60 - -	120 - -	
Kote Duffadars	6		47 - -	282 - -	
Duffadars	48		38 - -	1,824 - -	
Nishanburdars	6		38 - -	228 - -	
Trumpeters	6		34 - -	204 - -	
Sowars	420		27 - -	11,340 - -	
		499			1,87,236 - -
TOTAL Number		505	and Pay per Annum, *Rs.*		2,11,541 4 -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Second in Command and Squadron Officer			- - -	400 - -	
Second Squadron Officer			- - -	210 - -	
Third Squadron Officer			- - -	180 - -	
Adjutant			- - -	250 - -	
Doing-duty Officer			- - -	150 - -	
Medical Officer's Horse Allowance			- - -	60 - -	
Adjutant's Office Allowance			- - -	50 - -	
Trumpet Major			- - -	6 - -	
Pay Duffadars			6 - -	36 - -	
Mess Allowance			- - -	100 - -	
					17,304 - -
EDUCATIONAL ESTABLISHMENT:					
Moonshee	1		- - -	30 - -	
Oordoo Teacher	1		- - -	20 - -	
Persian Teacher	1		- - -	15 - -	
		3			780 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctor	1		- - -	35 - -	
Ditto	1		- - -	30 - -	
Shop Coolie	1		- - -	5 - -	
		3			840 - -
NATIVE FOLLOWERS:					
Mutsuddy	1		- - -	30 - -	
Chuprassies	5		6 - -	30 - -	
Chowdry	1		- - -	11 - -	
		7			852 - -
CONTRACT ALLOWANCES:					
Squadron Officers			30 - -	90 - -	
Doing-duty Officer for Stationery			-	30 - -	
Forge Allowance			-	60 - -	
Banker's Allowance			-	240 - -	
					5,010 - -
TOTAL for One Regiment, per Annum - - *Rs.*					2,36,357 4 -
TOTAL for Two Regiments, per Annum - - *Rs.*					4,72,714 8 -
Add—					
Good Conduct Allowance					6,804 - -
TOTAL - - - *Rs.*					4,79,518 8 -

DEOLEE AND ERINPOORAH IRREGULAR FORCE.

DETAIL OF THE ESTABLISHMENT OF EACH CONSISTING OF TWO TROOPS.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Squadron Officer	-		- -	374 1 6	
		1			4,489 2 -
Woordie Major	1		- - -	105 - -	
Ressaldars	2		100 - -	200 - -	
Jemadars	2		60 - -	120 - -	
Duffadars	18		30 - -	540 - -	
Nishanburdars	2		28 - -	56 - -	
Trumpeters	2		28 - -	56 - -	
Sowars	140		25 - -	3,500 - -	
		167			54,924 - -
TOTAL Number		168	and Pay per Annum, *Rs.*		59,413 2 -
Carried forward - *Rs.*					59,413 2 -

RANKS.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -	- - -	- - -	59,413 2 -
COMMAND AND STAFF ALLOWANCES:			
Squadron Officer	- - -	300 - -	
Pay Duffadar	- - -	6 - -	
			3,672 - -
CONTRACT ALLOWANCES:			
Stationery Allowance	- - -	10 - -	
			120 - -
TOTAL for One Regiment, per Annum - - *Rs.*			63,205 2 -
TOTAL for Two Regiments, per Annum - - *Rs.*			1,26,410 4 -
Add—			
Increased Rate of Pay to one Squadron Officer - - -		266 12 6	
			3,201 6 -
TOTAL for Two Regiments (Cavalry) - - *Rs.*			1,29,611 10 -

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

CAVALRY—*continued.*

RECAPITULATION OF NATIVE CAVALRY.

CORPS.	Pay of European Officers.	Pay of Natives.	Educational Establishment.	Subordinate Medical and Fixed Hospital Establishment.	Native Followers.	Command, Staff, and Horse Allowances.	Contract Allowances.	Good Conduct Allowances.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Bengal and Punjab Regiments -	7,83,418 - -	42,72,048 - -	- -	20,160 - -	28,776 - -	5,87,808 - -	51,840 - -	1,06,000 - -	58,50,050 - -
Guide Corps - - - -	5,418 - -	1,45,524 - -	- -	540 - -	312 - -	7,860 - -	1,440 - -	3,588 - -	1,64,682 - -
Central India Horse - - -	48,610 8 -	3,74,472 - -	1,560 - -	1,680 - -	1,704 - -	34,608 - -	10,080 - -	6,804 - -	4,79,518 8 -
Deolee and Erinpoorah - -	12,179 10 -	1,09,848 - -	- -	- -	- -	7,344 - -	240 - -	- - -	1,29,611 10 -
TOTAL for Native Cavalry - - Rs.	8,49,626 2 -	49,01,892 - -	1,560 - -	22,380 - -	30,792 - -	6,37,620 - -	63,600 - -	1,16,392 - -	66,23,862 2 -

HYDERABAD CAVALRY (FOUR REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT CONSISTING OF SIX TROOPS.

RANKS.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant - -	1		- -	640 14 -	
Second in Command	1		- -	374 1 6	
Adjutant - -	1		- -	225 12 -	
Doing-duty Officer -	1		- -	225 12 -	
Medical Officer -	1		- -	600 - -	
		5			24,797 10 -
Ressaldar Major -	1		- -	300 - -	
Ressaidars - -	6		150 - -	900 - -	
Jemadars - -	12		49 9 5	595 1 -	
Duffadars - -	48		41 5 2	1,983 8 -	
Trumpeters - -	7		30 - -	210 - -	
Troopers - -	500		30 - -	15,000 - -	
Camel Gunners -	4		24 - -	96 - -	
		578			2,29,014 12 -
TOTAL Number - -		583	and Pay per Annum - Rs.		2,53,812 6 -
COMMAND, STAFF, AND HORSE ALLOWANCES.					
Commandant - - -			- -	700 - -	
Second in Command - -			- -	300 - -	
Adjutant - - - -			- -	250 - -	
Doing-duty Officer - -			- -	150 - -	
Medical Officer's Horse Allowance - - - - -			- -	60 - -	
Adjutant's Office Allowance -			- -	50 - -	
Trumpet Major - - -			- -	8 4 3	
					18,219 3 -
Carried forward - - - Rs.					2,72,031 9 -

RANKS.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -			- -	- -	2,72,031 9 -
EDUCATIONAL ESTABLISHMENT:					
Schoolmaster -	1	1	- -	12 6 4	148 12 -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Assistant Apothecary - -	1		- -	90 - -	
Native Dresser -	1		- -	33 14 1	
Shop Cooie - -	1		- -	5 - -	
		3			1,546 9 -
NATIVE FOLLOWERS:					
Regimental Mutsuddy - -	1		- -	30 - -	
Troop Mutsuddies	6		15 - -	90 - -	
Hurkarras - -	6		5 12 7	34 11 6	
Armourer - -	1		- -	12 6 4	
Bellows Boy -	1		- -	4 15 4	
		15			2,064 14 -
Total for One Regiment - - - Rs.					2,75,791 12 -
Total for Four Regiments - - - Rs.					11,03,167 - -
Add,—					
Pay of two Supernumerary Ressaldars - - - -					9,917 6 -
Pay of one Trumpet Major - - - - - -					495 4 -
Difference between Pay of Major and Lieutenant Colonel of one Commandant - - - - - - -					2,244 10 -
Extra Pay to 1 Ressaldar Major - - - - -			- -	113 3 7	
Extra Pay to 3 Ressaidars -			15 4 8	45 14 -	
Extra Pay to 22 Trumpeters			3 - 11	67 4 2	
Extra Pay to 852 Troopers -			3 - 11	2,604 13 -	
Extra Pay to 10 Camel Gunners - - - - -			- 12 8	7 14 8	
					34,009 1 -
					11,49,893 5 -
Deduct,—					
Difference between Pay of Captain and Lieutenant of the 2d in Command of one Cavalry Regiment - - -					1,780 2 -
TOTAL - - - Rs.					11,48,113 3 -

BENGAL Military Budget Estimate for 1865-66. – Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ENGINEERS.

ESTABLISHMENT.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonels	–	6	1,265 5 –	7,591 14 –	
Lieutenant Colonels	12		1,002 4 –	12,027 – –	
Lieutenant Colonels (as Majors)	3	15	759 3 –	2,277 9 –	
Captains and 2d Captains	–	48	433 10 –	20,814 – –	
Lieutenants	48		265 12 –	12,756 – –	
Ditto	24	72	213 – –	5,119 8 –	
		141			7,27,031 4 –
Carried forward – – – *Rs.*					7,27,031 4 –

DEDUCTIONS.	Nos.		For Full Pay of Officers in Europe and on Staff Employ.	For Difference between Full and Net Pay of Officers in the Department of P. W., &c.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Brought forward –			– – –	– – –	– – –	7,27,031 4 –
Colonels	6	6	1,265 5 –	– – –	7,591 14 –	
Lieutenant Colonels	3		1,092 4 –	– – –	3,006 12 –	
Ditto	9		– – –	758 12 –	6,828 12 –	
Ditto (as Majors)	3	15	– – –	576 9 –	1,729 11 –	
Captains	12		433 10 –	– – –	5,203 8 –	
Ditto	36	48	– – –	293 10 –	10,570 8 –	
Lieutenants	9		265 12 –	– – –	2,391 12 –	
Ditto	39		– – –	195 12 –	7,634 4 –	
	48					
Ditto	10		213 5 –	– – –	2,133 2 –	
Ditto	10	68	– – –	153 5 –	1,533 2 –	
						5,83,479 12 –
TOTAL – – –	137					1,43,551 8 –
Add,—Net Pay of one 2d Captain in Excess of the Establishment –						1,680 – –
TOTAL – – – *Rs.*						1,45,231 8 –

SAPPERS AND MINERS.

DETAIL OF THE ESTABLISHMENT OF THE CORPS CONSISTING OF TEN COMPANIES.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		– – –	433 10 –	
Adjutant	1		– – –	433 10 –	
Quartermaster	1		– – –	225 12 –	
Medical Officer	1		– – –	825 11 5	
Officers doing duty	10*		– – –	2,895 14 –	
Officers in charge of the Engineer's Park	1	15			57,775 1 –
Serjeant Majors	2		65 3 7	130 7 2	
Quartermaster Serjeant	1		57 12 4	57 12 4	
Serjeants	20		37 14 3	757 13 –	
1st Corporals	20		27 15 3	559 1 –	
2d Corporals	20		23 4 8	465 13 4	
Privates	35	98	13 – 9	456 10 3	29,130 13 –
Subadars, 1st Class	2		100 – –	200 – –	
Subadars, 2d Class	2		80 – –	160 – –	
Subadars, 3d Class	6		67 – –	402 – –	
Jemadars, 1st Class	5		35 – –	175 – –	
Jemadars, 2d Class			30 – –	150 – –	
Havildars	45		14 – –	560 – –	
Naicks	80		12 – –	960 – –	
Bugler	20		7 – –	140 – –	
Privates	800	960	7 – –	5,600 – –	1,00,164 – –
TOTAL Number	1073		and Pay per Annum, *Rs.*		1,87,069 14 –
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Command Allowance			– – –	600 – –	
Company Allowance			– – –	300 – –	
Sapper Allowance			– – –	480 – –	
Command and Sapper Allowances to Officer Commanding two Pontoon Companies			– – –	250 – –	
Adjutant			– – –	212 7 –	
Adjutant, Field Engineer's Allowance			– – –	112 – –	
Interpreter and Quartermaster			– – –	137 – –	
Interpreter, Sapper Allowance			– – –	60 – –	
Commandant's Horse Allowance			– – –	60 – –	
Staff Pay of Deputy Assistant Commissary in charge of the Engineers' Park			– – –	120 – –	
Subadar Major			– – –	25 – –	
Pay Havildars			5 – –	50 – –	
Staff Havildars			2 – –	20 – –	
Bugle Major			– – –	5 – –	
Drill Havildars			5 – –	10 – –	
Drill Naicks			2 8 –	5 – –	
Savings' Bank Clerk			– – –	8 – –	
Mess Allowance			– – –	120 – –	30,893 4 –
EDUCATIONAL ESTABLISHMENT:					
Allowance to Librarian			– – –	8 – –	96 – –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Apothecary	1		– – –	68 – –	
Native Doctors	5		20 – –	100 – –	
Ditto	1		– – –	30 – –	
Compounder	1		– – –	10 – –	
Dresser	1		– – –	5 – –	
Shop Coolie	1		– – –	5 – –	
Steward's Servant	1		– – –	6 – –	
Bhisthies	4		– – –	17 – –	
Sweepers	4		4 – –	16 – –	
Cooks	4		– – –	17 – –	
Washerman	1		– – –	5 – –	
Coolies	2		4 – –	8 – –	
Nurse	1	27	– – –	4 – –	3,432 – –
Carried forward – – – *Rs.*					2,21,491 2 –

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward – – –			– – –	– – –	2,21,491 2 –
NATIVE ARTIFICERS AND FOLLOWERS:					
Moonshee	1		– – –	30 – –	
Moulvie	1		– – –	8 – –	
Pundit	1		– – –	8 – –	
Tindal	1		– – –	9 8 –	
Lascars	11		5 12 –	63 4 –	
Bheesthies	20		5 – –	100 – –	
Sweepers	10		4 – –	40 – –	
Ditto	10		3 8 –	35 – –	
Chowdry	1		– – –	11 – –	
Mutsuddee	1		– – –	5 – –	
Weighmen	3		3 – –	9 – –	
Matesmiths	8		7 12 –	62 – –	
Firemen	8		6 – –	48 – –	
Filemen	8		6 – –	48 – –	
Hammermen	16		4 – –	64 – –	
Carpenters	8		9 – –	72 – –	
Mate Carpenters	8		6 – –	48 – –	
For Pontoon Companies:					
Mistry Smiths	2		12 – –	24 – –	
Filemen	4		7 – –	28 – –	
Firemen	4		7 – –	28 – –	
Hammermen	4		6 – –	24 – –	
Mistry Carpenters	2		14 – –	28 – –	
Workmen Carpenters	4		10 – –	40 – –	
Copper Smiths	2		12 – –	24 – –	
Copper Workmen	4		6 – –	24 – –	
Moorhees	2	144	7 – –	14 – –	10,737 – –
CONTRACT ALLOWANCES:					
Company Allowance for Stationery and Repair of Arms				200 – –	
Stationery Allowance to Deputy Assistant Commissary in charge of the Engineers' Park				20 – –	
Allowance to Quartermaster for Butts and Targets				4 – –	
Ditto for Camp Equipage				34 – –	
Ditto for School and School Shed				21 10 8	
					3,350 – –
TOTAL Pay per Annum – – – *Rs.*					2,35,584 2
Add,—Working Pay to Natives					10,444 – –
Extra Batta to Natives					5,226 – –
Family Allowance to Women and Children					2,226 – –
Good Conduct Allowance					7,879 – –
Good Shooting Allowance					89 – –
Hutting Money					868 – –
TOTAL – – – *Rs.*					2,62,316 2 –

* Eight Lieutenants of Royal Engineers, two Lieutenants on the General List, Infantry.

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INFANTRY.

EUROPEAN INFANTRY (THIRTY-THREE REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF TEN COMPANIES.

RANKS.	Nos.		Rate of Pay per Mensem. Rs. a. p.	Total Pay per Mensem. Rs. a. p.	Total Pay per Annum. Rs. a. p.
Colonel	–				
Lieutenant Colonel	1		– – –	1,902 4 –	
Majors	2		759 3 –	1,518 6 –	
Captains	10		415 6 –	4,153 12 –	
Lieutenants	12		256 10 –	3,079 8 –	
Ensigns	8		202 12 5	1,622 3 4	
Paymaster	1		– – –	445 13 –	
Adjutant	1		– – –	256 10 –	
Quartermaster	1		– – –	274 14 3	
Surgeon	1		– – –	789 3 –	
Assistant Surgeons	2		317 8 –	635 – –	
		39			1,65,331 3 –
Serjeant Major	1		– – –	46 7 2	
Bandmaster Serjeant	1		– – –	46 7 2	
Quartermaster Serjeant	1		– – –	40 9 10	
Paymaster Serjeant	1		– – –	24 9 10	
Armourer Serjeant	1		– – –	24 9 10	
Hospital Serjeant	1		– – –	31 15 5	
Colour Serjeant	10		31 15 5	319 10 2	
Serjeants	30		24 9 10	738 7 –	
Serjeant Instructor in Musketry	1		– – –	39 4 11	
Orderly Room Clerk	1		– – –	24 9 10	
Drum Major	1		– – –	24 9 10	
Drummers	20		13 1 2	261 7 4	
Corporals	40		15 11 8	629 2 8	
Privates	810		11 10 –	9,416 4 –	
		919			1,40,018 4 –
TOTAL Number	958		and Pay per Annum	–	3,05,349 7 –
Add—Five Days' Pay of Non-Commissioned Officers, Rank and File					1,944 11 2
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Regimental Command			– – –	400 – –	
Company Allowance			30 – –	300 – –	
Adjutant's Allowance			– – –	257 – –	
Instructor of Musketry (including Horse Allowance)			– – –	150 – –	
Paymaster's Office Allowance			– – –	78 10 8	
Quartermaster's Office Allowance			– – –	85 – –	
Interpreter's Allowance			– – –	100 – –	
Drill Serjeant			– – –	14 – –	
Drill Corporal			– – –	7 – –	
Savings Bank Clerk			– – –	20 – –	
Pay Serjeants			7 – –	70 – –	
Serjeant Assistant Instructor of Musketry			– – –	7 7 3	
Mess Allowance			– – –	150 – –	
Horse Allowance for Field Officers			30 – –	90 – –	
					20,749 7 –
EDUCATIONAL ESTABLISHMENT:					
Trained Schoolmaster	1		– – –	52 10 5	
Staff Allowance to ditto	–		– – –	29 13 1	
Trained Schoolmistress	1		– – –	25 – –	
Allowance to two Assistant Schoolmasters	–		10 – –	20 – –	
Moonshee	1		– – –	10 – –	
Allowance to Librarian	–		– – –	8 – –	
		3			1,745 10 –
Carried forward				Rs.	3,29,789 3 2

RANKS.	Nos.		Rate of Pay per Mensem. Rs. a. p.	Total Pay per Mensem. Rs. a. p.	Total Pay per Annum. Rs. a. p.
Brought forward					3,29,789 3 2
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Apothecary	1		– – –	145 14 –	
Steward	1		– – –	126 5 –	
Assistant Apothecary	1		– – –	70 – –	
Hospital Apprentices	3		43 – –	129 – –	
Nurse	1		– – –	15 – –	
Assistant Nurse	1		– – –	8 – –	
Writer	1		– – –	35 – –	
Head Compounder	1		– – –	10 – –	
Compounder	1		– – –	8 – –	
Head Dresser	1		– – –	8 – –	
Dresser	1		– – –	6 – –	
Shop Coolies	2		5 – –	10 – –	
Stewards' Servants	2		6 – –	12 – –	
Clothier	1		– – –	8 – –	
Tailors	2		6 – –	12 – –	
Barber	1		– – –	6 – –	
Head Cook	1		– – –	6 – –	
Cooks	4		5 – –	20 – –	
Head Washerman	1		– – –	7 – –	
Washermen	4		5 – –	20 – –	
Head Bheesthie	1		– – –	6 – –	
Bheesthies	6		5 – –	30 – –	
Head Sweeper	1		– – –	6 – –	
Sweepers	8		4 – –	32 – –	
Head Coolie	1		– – –	6 – –	
Coolies	20		4 – –	80 – –	
Female Sweeper	1		– – –	4 – –	
		69			9,914 4 –
NATIVE FOLLOWERS:					
Quartermaster's Establishment:					
Tindal	1		– – –	9 8 –	
Lascars	10		5 12 –	57 8 –	
Puckalies	20		9 – –	180 – –	
Sweepers	20		4 – –	80 – –	
Chowdry	1		– – –	11 – –	
Mutsuddy	1		– – –	5 – –	
Flagmen and Weighmen	3		3 – –	9 – –	
Conservancy Establishment:					
Bheesthies	10		5 – –	50 – –	
Sweepers	10		4 – –	40 – –	
Bildars	2		3 8 –	7 – –	
Filth Carts	–		15 – –	45 – –	
		78			5,928 – –
CONTRACT ALLOWANCES:					
For Stationery and Repair of Arms			20 – –	200 – –	
Allowance for Butts and Targets			– – –	4 – –	
Allowance in lieu of Petty Stores			– – –	1 8 –	
					2,466 – –
TOTAL for One Regiment per Annum				Rs.	3,48,097 7 2
TOTAL for Thirty-three Regiments per Annum				Rs.	1,14,87,215 12 6

RECAPITULATION.

	Rs. a. p.
Total Pay for Thirty-three Regiments per Annum	1,14,87,215 12 6
Add—	
Pay of 20 additional Lieut. Colonels	2,47,740 – –
Additional Pay for length of service of Paymasters, Quartermasters, Surgeons, and Assistant Surgeons	1,22,022 – –
Ditto ditto of Paymaster Serjeants, Armourer Serjeants, Hospital Serjeants, and Orderly Room Clerks	11,712 – –
Ditto ditto of Schoolmasters and Schoolmistresses and Extra Assistants	9,018 – –
Pay of one Piper Major and five Pipers in each of four Highland Regiments	4,319 – –
Stationery Allowance to Instructors of Musketry	660 – –
Staff Pay of Assistant Instructors of Musketry (say for six months)	19,800 – –
Staff Pay of Station Butchers	6,000 – –
Family Allowances to Women and Children	2,30,664 – –
Good Conduct Allowance	3,96,000 – –
Good Shooting Allowance	31,320 – –
Extra Batta to Native Followers	12,267 – –
Hutting Money	1,122 – –
	1,25,79,859 12 6
Deduct—	
Pay of Officers in Europe on Staff Employ, &c.:	
In Europe: 4 Lieutenant Colonels, 6 Majors, 39 Captains, 48 Lieutenants, 13 Ensigns, 1 Paymaster, 3 Surgeons, 1 Assistant Surgeon. *On Staff Employ:* 6 Lieutenant Colonels, 4 Majors, 32 Captains, 16 Lieutenants, 3 Ensigns. *Employed in the Civil and Public Works Departments:* 4 Captains, 4 Lieutenants, 1 Ensign	8,75,776 4 –
TOTAL	1,17,04,083 8 6
Local European Company (*see* page 245)	7,766 13 –
TOTAL FOR EUROPEAN INFANTRY Rs.	1,17,11,850 5 6

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INFANTRY—*continued.*

LOCAL EUROPEAN COMPANY.

DETAIL OF THE ESTABLISHMENT.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Lieutenant	1		- - -	256 10 -	3,079 8 -
		1			
Serjeant Major	1		- - -	47 - -	
Serjeants	2		24 15 5	49 14 10	
Privates, Infantry	14		11 12 8	165 1 4	
Privates, Cavalry	1		- - -	14 6 -	
		18			3,316 10 -
TOTAL Number		19	and Pay per Annum	-	6,396 2 -
COMMAND AND STAFF ALLOWANCES:					
Command Allowance				30 - -	
Pay Serjeant				7 - -	
					444 - -
Carried forward - - *Rs.*					6,840 2 -

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. s. p.*	*Rs. a. p.*
Brought forward - - -					6,840 2 -
NATIVE FOLLOWERS:					
Bheesthies	2		5 - -	10 - -	
Sweeper	1		- - -	4 - -	
		3			168 - -
CONTRACT ALLOWANCES:					
Repair of Arms				20 - -	
					240 - -
Family Allowance to Women and Children					444 - -
Good Conduct Allowance					74 11 -
TOTAL - - - *Rs.*					7,766 13 -

NATIVE INFANTRY (SIXTY REGIMENTS), INCLUDING GOORKHA, PUNJAB, AND SIKH REGIMENTS.

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF EIGHT COMPANIES.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	640 14 -	
Second in Command and Wing Officer	1		- - -	374 1 6	
Wing Officer	1		- - -	374 1 6	
Adjutant	1		- - -	225 12 -	
Quartermaster	1		- - -	225 12 -	
Doing duty Officer	1		- - -	225 12 -	
Medical Officer	1		- - -	600 - -	
		7			31,995 12 -
Subadars, 1st Class	2		100 - -	200 - -	
Ditto - 2d Class	2		80 - -	160 - -	
Ditto - 3d Class	4		67 - -	268 - -	
Jemadars, 1st Class	4		35 - -	140 - -	
Ditto - 2d Class	4		30 - -	120 - -	
Havildars	40		14 - -	560 - -	
Naicks	40		12 - -	480 - -	
Drummers	16		7 - -	112 - -	
Sepoys	600		7 - -	4,200 - -	
		712			74,880 - -
TOTAL Number		719	and Pay per Annum	-	1,06,875 12 -
COMMAND AND STAFF ALLOWANCES:					
Commandant				660 - -	
Second in Command and Wing Officer				270 - -	
Wing Officer				230 - -	
Adjutant				200 - -	
Ditto for Office				50 - -	
Quartermaster				150 - -	
Doing duty Officer				100 - -	
Subadar Major				25 - -	
Drill Havildar				5 - -	
Drill Naick				2 8 -	
Colour Havildars			2 - -	16 - -	
Pay Havildars			5 - -	40 - -	
Drum Major				5 - -	
Fife Major				5 - -	
Mess Allowance				100 - -	
Band Allowance				100 - -	
					22,782 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctors	2		20 - -	40 - -	
Shop Cooly	1		- - -	5 - -	
Bheesthies	2		4 - -	8 - -	
Goorgah	1		- - -	4 - -	
Cooks	2		4 - -	8 - -	
Sweepers	2		4 - -	8 - -	
		10			876 - -
Carried forward - - - *Rs.*					1,30,533 12 -

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -					1,30,533 12 -
NATIVE FOLLOWERS:					
Moonshee	1		- - -	20 - -	
Moulvie	1		- - -	8 - -	
Pundit	1		- - -	8 - -	
Tindal	1		- - -	9 8 -	
Lascars	8		5 12 -	46 - -	
Bheesthies	8		5 - -	40 - -	
Sweepers	8		4 - -	32 - -	
Bildars	2		3 8 -	7 - -	
Chowdry	1		- - -	11 - -	
Mutsuddy	1		- - -	5 - -	
Weighman	3		3 - -	9 - -	
		35			2
CONTRACT ALLOWANCES:					
Allowance to Wing Officers for Payment and repair of Arms			80 - -	160 - -	
Allowance to Quartermaster for Repair of Tents			- - -	25 - -	
Allowance for Butts and Targets			- - -	4 - -	
Allowance for School Shed			- - -	5 - -	
					2,328 - -
TOTAL for One Regiment per Annum - - - *Rs.*					1,35,207 12 -
TOTAL for Sixty Regiments per Annum - - - *Rs.*					81,12,465 - -
Add—					
Increased Rate of Pay for European Officers of higher grades - -					45,400 - -
Increased Rate of Pay for Medical Officers - - - -					74,100 - -
Pay of additional Native Followers and Establishments - - -					55,600 - -
Good Conduct Allowance - - - - - - - - -					2,52,500 - -
Hutting Money - - - - - - - - - - -					46,350 - -
Extra Batta - - - - - - - - - - - -					68,731 - -
TOTAL - - - *Rs.*					86,55,146 - -

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INFANTRY—*continued.*

CORPS OF GUIDES.

Detail of the Establishment consisting of Eight Companies.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	640 14 -	
Second in Command and Wing Officer	1		- - -	374 1 6	
Wing Officer	1		- - -	225 12 -	
Adjutant	1		- - -	225 12 -	
Quartermaster	1		- - -	225 12 -	
Doing duty Officer	1		- - -	225 12 -	
Medical Officer	1		- - -	600 - -	
		7			30,215 10 -
Subadars, 1st Class	2		100 - -	200 - -	
Ditto - 2d Class	2		80 - -	160 - -	
Ditto - 3d Class	4		76 9 2	306 4 8	
Jemadars, 1st Class	4		35 - -	140 - -	
Ditto - 2d Class	4		30 - -	120 - -	
Havildars	40		16 - -	640 - -	
Naicks	40		13 11 6	548 12 -	
Buglers	16		9 2 4	146 5 4	
Sepoys	600		8 - -	4,800 - -	
		712			84,736 8 -
TOTAL Number		719	and Pay per Annum	- -	1,14,952 2 -
COMMAND AND STAFF ALLOWANCES:					
Commandant			- - -	800 - -	
Second in Command and Wing Officer			- - -	350 - -	
Wing Officer			- - -	250 - -	
Adjutant			- - -	275 - -	
Ditto, for Office			- - -	50 - -	
Quartermaster			- - -	200 - -	
Doing duty Officer			- - -	150 - -	
Subadar Major			- - -	25 - -	
Drill Havildar			- - -	5 - -	
Drill Naick			- - -	2 8 -	
Pay Havildars			5 - -	40 - -	
Bugle Major			- - -	5 - -	
Mess Allowance			- - -	100 - -	
Band Allowance			- - -	100 - -	
					28,230 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctor	1		- - -	20 - -	
Shop Cooly	1		- - -	5 - -	
Bheesthies	2		4 - -	8 - -	
Goorgah	1		- - -	4 - -	
Cooks	2		5 - -	10 - -	
Sweepers	2		4 - -	8 - -	
		9			660 - -
NATIVE FOLLOWERS:					
Moonshee	1		- - -	30 - -	
Tindal	1		- - -	7 - -	
Lascars	4		5 - -	20 - -	
Puckalies	8		9 - -	72 - -	
Sweepers	8		4 - -	32 - -	
Chowdry	1		- - -	11 - -	
Mutsuddy	1		- - -	6 - -	
Weighman	2		4 - -	8 - -	
Cooks	8		5 - -	40 - -	
		34			2,712 - -
CONTRACT ALLOWANCES:					
Allowance to Wing Officers for Payment and Repair of Arms			80 - -	160 - -	
Allowance to Quartermaster for Repair of Tents			- - -	25 - -	
Allowance to Quartermaster for Butts and Targets			- - -	4 - -	
					2,268 - -
					1,48,822 - -
Add—					
Good Conduct Allowance					3,432 - -
Supernumerary Native Doctor at 15 rupees per mensem					180 - -
TOTAL for Corps of Guides (Infantry)				*Rs.*	1,52,434 2 -

DEOLEE AND ERINPOORAH IRREGULAR FORCE.

Detail of the Establishment of each, consisting of Eight Companies.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	640 14 -	
Adjutant	1		- - -	225 12 -	
Medical Officer	1		- - -	600 - -	
		3			17,599 8 -
Subadars	8		50 - -	400 - -	
Jemadars	8		24 - -	192 - -	
Havildars	40		12 - -	480 - -	
Naicks	40		10 - -	400 - -	
Drummers	16		7 - -	112 - -	
Sepoys	600		6 - -	3,600 - -	
		712			62,208 - -
TOTAL Number		715	and Pay per Annum	- -	79,807 8 -
COMMAND AND STAFF ALLOWANCES:					
Commandant			- - -	600 - -	
Adjutant			- - -	200 - -	
Ditto, for Office			- - -	50 - -	
Subadar Major			- - -	25 - -	
Drill Havildar			- - -	5 - -	
Drill Naick			- - -	2 8 -	
Drum Major			- - -	5 - -	
Fife Major			- - -	5 - -	
Pay Havildars			5 - -	40 - -	
Colour Havildars			2 - -	16 - -	
Mess Allowance			- - -	60 - -	
					12,102 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctor	2		25 - -	50 - -	
Fixed Hospital Establishment (*see* Note below)	7		- - -	31 - -	
		9			972 - -
NATIVE FOLLOWERS:					
Writer	1		- - -	25 - -	
Lascars	8		5 - -	40 - -	
Bheesthies	8		5 - -	40 - -	
Mutsuddy	1		- - -	10 - -	
		18			1,380 - -
CONTRACT ALLOWANCES:					
Allowance to Commandant for Payment and Repair of Arms			25 - -	200 - -	
Allowance to Adjutant for Repair of Tents			- - -	6 10 -	
Allowance to Adjutant for Butts and Targets			- - -	4 - -	
					2,527 8 -
TOTAL for one Regiment per Annum				*Rs.*	96,789 - -
TOTAL for two Regiments per Annum				*Rs.*	1,93,578 - -
Add—					
Additional Allowance for repair of Tents in Deolee Force					70 8 -
TOTAL for two Regiments (Infantry)				*Rs.*	1,93,648 8 -

Note.—Fixed Hospital Establishment of the

Deolee Force.			*Erinpoorah Force.*		
	Rs. a.			*Rs. a.*	
1 Shop Cooly	5 -	per mensem.	1 Dresser	6 -	per mensem
2 Bheesthies, each	4 -	„	1 Bheesthie	4 8	„
2 Cooks - „ -	4 -	„	2 Cooks, each	4 -	„
			1 Goorgha	4 -	„
1 Head Sweeper	6 -	„	1 Sweeper	5 -	„
1 Sweeper	4 -	„	1 Ditto	4 -	„
7			7		

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INFANTRY—*continued.*

MALWAH BHEEL CORPS.

Detail of the Establishment consisting of One Regiment of Eight Companies.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant (Pay provided in the Civil Estimates.)	1		—	—	
Second in Command (Pay provided in the Civil Estimates.)	1		—	—	
Adjutant	1		- - -	500 - -	
Assistant Surgeon ditto	1		—	—	
		4			6,000 - -
Subadars	8		35 - -	280 - -	
Jemadars	8		22 - -	176 - -	
Havildars	40		10 - -	400 - -	
Naicks	40		8 - -	320 - -	
Buglers	16		8 - -	128 - -	
Sepoys, 1st Class	167		6 8 -	1,085 8 -	
Ditto 2d Class	333		5 8 -	1,831 8 -	
		612			50,652 - -
TOTAL NUMBER	616		and Pay per Annum	- -	56,652 - -
COMMAND AND STAFF ALLOWANCES:					
Subadar Major			- - -	10 - -	
Drill Havildar			- - -	6 - -	
Drill Naick			- - -	2 8 -	
Pay Havildars			6 - -	48 - -	
Bugle Major			- - -	5 - -	
2d Bugle Major			- - -	2 8 -	
					888 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctor	1		- - -	25 - -	
Dresser	1		- - -	5 - -	
Bheesthie	1		- - -	5 - -	
Cook	1		- - -	5 - -	
Sweeper	1		- - -	6 - -	
		5			552 - -
NATIVE FOLLOWERS:					
English Writer	1		- - -	30 - -	
Rangree Writer	1		- - -	12 - -	
Bheesthies	8		7 - -	56 - -	
		10			1,176 - -
CONTRACT ALLOWANCES:					
Forge Allowance				100 - -	
School Allowance				25 - -	
Allowance for 7 camels, at 5 rupees each				35 - -	
					1,920 - -
TOTAL - - - *Rs.*					61,188 - 3

MEYWAR BHEEL CORPS.

Detail of the Establishment consisting of One Regiment of Eight Companies.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	640 14 -	
Second in Command	1		- - -	374 1 6	
Adjutant	1		- - -	225 12 -	
Medical Officer	1		- - -	600 - -	
		4			22,088 10 -
Subadars	8		30 - -	240 - -	
Jemadars	8		20 - -	160 - -	
Havildars	40		9 - -	360 - -	
Naicks	40		7 - -	280 - -	
Buglers	10		8 12 -	87 8 -	
Sepoys	600		5 8 -	3,300 - -	
		706			53,130 - -
TOTAL NUMBER	710		and Pay per Annum	- -	75,218 10 -
COMMAND AND STAFF ALLOWANCES:					
Commandant			- - -	600 - -	
Second in Command			- - -	270 - -	
Adjutant			- - -	200 - -	
Ditto, for Office			- - -	50 - -	
Havildar Major			- - -	5 - -	
Pay Havildars			4 - -	32 - -	
Drill Naick			- - -	2 - -	
Colour Havildars			2 - -	16 - -	
Bugle Major			- - -	1 12 -	
Mess Allowance			- - -	60 - -	
					14,841 - -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctors	2		20 - -	40 - -	
Dresser	1		- - -	5 - -	
Bheesthies	2		4 8 -	9 - -	
Goorgahs	2		4 - -	8 - -	
Cook	1		- - -	4 - -	
Sweepers	2		4 - -	8 - -	
		10			888 - -
NATIVE FOLLOWERS:					
Thakoors	2		100 - -	200 - -	
English Writer	1		- - -	30 - -	
Lascars	5		5 - -	25 - -	
Bheesthies	8		4 8 -	36 - -	
Bildars	2		4 - -	8 - -	
Weighmen	2		3 - -	6 - -	
		20			3,660 - -
CONTRACT ALLOWANCES:					
Allowance to Commandant for repair of Arms, Butts, and Targets, &c.				200 - -	
Allowance to Commandant for repair of Tents				14 8 -	
Ditto - - ditto - for Stationery				15 - -	
Banker's Allowance				100 - -	
					3,954 - -
TOTAL - - - *Rs.*					98,561 10 -

NEPAUL ESCORT.

DETAIL OF THE ESTABLISHMENT CONSISTING OF ONE COMPANY.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant—(Pay provided in Civil Estimates)	1	1	—	—	
Subadar	1		- - -	82 - -	
Jemadar	1		- - -	37 8 -	
Havildars	5		19 - -	95 - -	
Naicks	5		17 - -	85 - -	
Buglers	2		8 8 -	17 - -	
Sepoys	80		8 8 -	680 - -	
		94			11,958 - -
Command and Staff Allowances:		95			
Pay Havildar	-	-	- - -	- - -	60 - -
Subordinate Medical and Fixed Hospital Establishment:					
Native Doctor	1	1	- - -	20 - -	240 - -
Native Followers:					
Lascar	1		- - -	6 12 -	
Bheesthie	1		- - -	6 - -	
Bildar	1		- - -	5 - -	
		3			213 - -
Contract Allowance:					
Allowance for repair of Tents					6 - -
Good Conduct Allowance					1,080 - -
			TOTAL - - - *Rs.*		13,557 - -

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INFANTRY—*continued.*

BHOPAUL BATTALION.

DETAIL OF THE ESTABLISHMENT CONSISTING OF ONE REGIMENT OF TEN COMPANIES.

RANKS.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant - -	1		- -	640 14 -	
Second in Command -	1		- -	374 1 6	
Adjutant - - -	1		- -	225 12 -	
Medical Officer (paid in the Civil Department.)	1		—	—	
		4			14,888 10 -
Subadars, 1st Class -	2		100 - -	200 - -	
Ditto - 2d Class -	2		80 - -	160 - -	
Ditto - 3d Class -	6		67 - -	402 - -	
Jemadars, 1st Class -	5		35 - -	175 - -	
Ditto - 2d Class -	5		30 - -	150 - -	
Havildars - - -	50		14 - -	700 - -	
Naicks - - -	50		12 - -	600 - -	
Drummers - -	20		7 - -	140 - -	
Sepoys - - -	800		7 - -	5,600 - -	
		940			97,524 - -
TOTAL Number - -		944	and Pay per Annum -		1,12,412 10 -
COMMAND AND STAFF ALLOWANCES:					
Commandant - - - -			- -	600 - -	
Second in Command - - -			- -	270 - -	
Adjutant - - - - -			- -	200 - -	
Ditto, for Office - - -			- -	50 - -	
Subadar Major - - - -			- -	25 - -	
Havildar Major - - -			- -	5 - -	
Pay Havildars - - - -			5 - -	50 - -	
Mess Allowance - - -			- -	60 - -	
					15,120 - -
Carried forward - - -				*Rs.*	1,27,532 10 -

RANKS.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -				- -	1,27,532 10 -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctors -	2		25 - -	50 - -	
Compounder -	1		- -	6 - -	
Dhobee - -	1		- -	5 - -	
Sweeper - -	1		- -	5 - -	
		5			792 - -
NATIVE FOLLOWERS:					
Moonshie - -	1		- -	20 - -	
Writer - -	1		- -	15 - -	
Tindal - - -	1		- -	8 - -	
Lascars - -	10		5 - -	50 - -	
Bheesthies - -	10		5 - -	50 - -	
Sweepers - -	10		4 - -	40 - -	
Chowdry - -	1		- -	10 - -	
		34			2,316 - -
CONTRACT ALLOWANCES:					
Allowance to Commandant for Repair of Arms - - - - - - - -				100 - -	
					1,200 - -
Good Conduct Allowance - - -				- - -	4,380 - -
TOTAL - - -				*Rs.*	1,36,220 10 -

RECAPITULATION OF NATIVE INFANTRY.

CORPS.	Pay of European Officers.	Pay of Natives.	Subordinate Medical and Fixed Hospital Establishment.	Native Followers.	Command and Staff Allowances.	Contract Allowances.	Good Conduct Allowance.	Hutting Money.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal, Goorkha, Punjab, and Sikh Regiments -	20,39,245	45,61,531	52,560	1,96,360	13,66,920	1,39,680.	2,52,500	46,350	86,55,146
Corps of Guides - -	30,216	84,736	840	2,712	28,230	2,268	3,432	- -	1,52,434
Deolee and Erinpoorah Infantry - - - -	35,199	1,24,416	94	2,760	24,204	5,125	- -	- -	1,93,648
Malwah Bheel Corps -	6,000	50,652	552	1,176	888	1,920	- -	- -	61,188
Meywar Bheel Corps -	22,089	53,130	888	3,660	14,841	3,954	- -	- -	98,562
Nepaul Escort - - -	- -	11,958	240	213	60	6	1,080	- -	13,557
Bhopaul Battalion - -	14,889	97,524	792	2,316	15,120	1,200	4,380	- -	1,36,221
	21,47,638	49,83,947	57,816	2,09,197	14,50,263	1,54,153	2,61,392	46,350	93,10,756
Deduct,—									
Batta for Men on Leave -	- -	54,144	- -	- -	- -	- -	- -	- -	54,144
TOTAL for Native Infantry - - - *Rs.*	21,47,638	49,29,803	57,816	2,09,197	14,50,263	1,54,153	2,61,392	46,350	92,56,612

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INFANTRY—*continued.*

HYDERABAD CONTINGENT (SIX REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT CONSISTING OF EIGHT COMPANIES.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	640 14 -	
Second in Command	1		- - -	374 1 6	
Adjutant	1		- - -	225 12 -	
Doing-duty Officer	1		- - -	225 12 -	
Medical Officer	1		- - -	600 - -	
		5			24,797 10 -
Serjeant Major	1		- - -	56 15 8	
Quartermaster Serjeant	1		- - -	50 15 8	
		2			1,295 8 -
Subadars	8		41 5 2	330 9 4	
Jemadars	9		24 12 8	223 2 -	
Havildars	41		11 9 1	474 4 5	
Naicks	40		9 14 8	396 10 8	
Drum Major	1		- - -	13 3 7	
Fife Major	1		- - -	13 3 7	
Bass Drummer	1		- - -	9 14 8	
Drummers and Fifers	14		8 4 3	115 11 6	
Buglers	4		8 4 3	33 1 -	
Privates	800		6 9 9	5,287 8 -	
Pension Boys	20		3 4 11	66 2 4	
		939			83,561 5 -
TOTAL Number	946		and Pay per Annum, *Rs.*		1,09,654 7 -
COMMAND AND STAFF ALLOWANCES:					
Commandant			- - -	600 - -	
Second in Command			- - -	270 - -	
Adjutant			- - -	200 - -	
Adjutant for Office			- - -	50 - -	
Doing-duty Officer			- - -	100 - -	
Subadar Major			- - -	20 10 7	
Jemadar Adjutant			- - -	8 4 3	
Havildar Major			- - -	3 4 11	
Drill Havildar			- - -	3 4 11	
Drill Naick			- - -	1 10 5	
Colour Havildars			1 10 5	13 3 4	
Drum Major			- - -	3 4 11	
Fife Major			- - -	3 4 11	
Company Writers			2 7 8	19 13 4	
					15,562 3 -
Carried forward				*Rs.*	1,25,216 10 -

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward			- - -	- - -	1,25,216 10 -
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Assistant Apothecary	1		- - -	70 - -	
Second Dresser	1		- - -	12 6 4	
Sweepers	2		6 9 9	13 3 6	
		4			1,147 6 -
NATIVE ARTIFICERS AND FOLLOWERS:					
Moonshee	1		- - -	24 12 8	
Lascars	8		5 12 7	46 4 8	
Bheesthies	8		6 9 9	52 14 -	
Dhobees	8		6 9 9	52 14 -	
Barbers	8		5 12 7	46 4 8	
Hurkaras	2		5 12 7	11 9 2	
		35			2,816 6 -
CONTRACT ALLOWANCES:					
Allowance to Commandant for repair of Arms			- - -	200 - -	
					2,400 - -
TOTAL for One Regiment per Annum				*Rs.*	1,31,580 6 -
TOTAL for Six Regiments per Annum				*Rs.*	7,89,482 4 -
Add—					
Difference of Pay between 1st and 2d class rates (being additional pay for length of service) of Native Commissioned and Non-commissioned Officers and Men for six Regiments					37,349 13 -
Extra Batta for six Regiments for one month					11,040 - -
Half Hutting Money for three Regiments					5,541 - -
Staff Pay of Quartermaster Serjeant, at *Rs.* 5. 6. 2. per month					64 10 -
					8,43,477 11 -
Deduct—					
Difference of Pay of European Commissioned Officers					4,577 4 -
TOTAL				*Rs.*	8,38,900 7 -

INVALID AND VETERAN ESTABLISHMENT.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*R. a. p.*
INVALID BATTALION:					
Commandant, provided for in Invalid Establishment	-		-	-	
Serjeant Major	1		- - -	58 11 8	
Serjeant Major, for House Rent	-		- - -	15 - -	
Quartermaster Serjeant	1		- - -	51 3 11	
Hospital Serjeant	1		- - -	52 2 10	
Provost Serjeant	1		- - -	47 6 4	
		4			2,694 4 -
ARTILLERY:					
Serjeants	5		37 4 4	186 5 8	
Corporals	4		27 5 4	109 5 4	
Ditto	1		- - -	24 6 9	
Bombardiers	7		24 13 7	173 15 1	
Trumpeter	1		- - -	24 13 7	
Drummer, above 14 years	1		- - -	16 4 3	
Gunners, above 14 years	7		16 4 3	113 13 9	
Gunners, under 14 years	28		13 15 7	391 4 4	
		54			12,483 9 -
INFANTRY:					
Serjeants	4		24 15 2	99 12 8	
Corporals, above 14 years	2		18 6 9	36 13 6	
Corporals, under 14 years	3		15 15 -	47 13 -	
Drum Major	1		- - -	24 15 2	
Fife Major	1		- - -	24 15 2	
Drummers	2		11 12 6	23 9 -	
Privates	14		11 12 6	164 15 -	
		27			5,074 2 -
COMMAND AND STAFF ALLOWANCES:					
Command Allowance			- - -	400 - -	
Allowance to two Pay Serjeants			5 - -	10 - -	
					4,920 - -
EDUCATIONAL ESTABLISHMENT:					
Schoolmaster Serjeant	1		- - -	52 2 10	
Schoolmistress	1		- - -	15 - -	
Assistant Schoolmistress	1		- - -	10 - -	
Allowance to Assistant Schoolmaster	-		- - -	10 - -	
Allowance to Librarian	-		- - -	8 - -	
		3			1,142 2 -
Carried forward				*Rs.*	26,314 1 -

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward	-	-	- - -	- - -	26,314 1 -
NATIVE FOLLOWERS:					
Bheesthies	2		6 - -	12 - -	
Ditto	10		4 - -	40 - -	
Sweepers	7		4 - -	28 - -	
Ditto	1		- - -	3 8 -	
Garimen	3		3 5 4	10 - -	
		23			1,122 - -
CONTRACT ALLOWANCES:					
Allowance for Oil				30 - -	
Allowance for Stationery				20 - -	
					600 - -
TOTAL				*Rs.*	28,036 1 -
Add—					
Family Allowance to Women and Children					3,882 - -
Good Conduct Allowance					2,464 11 -
TOTAL per Annum				*Rs.*	34,382 12 -
INVALID ESTABLISHMENT:					
Majors	8		639 3 -	5,113 8 -	
Captains	15		340 6 -	5,105 10 -	
Ditto	2		299 1 -	598 2 -	
Lieutenants	7		206 10 -	1,446 6 -	
Ditto	1		- - -	175 12 -	
		33			1,49,272 8 -
Deduct—					
Pay of Officers in Europe or on Staff Employ:					
In Europe. 1 Captain, 1 Lieutenant			*On Staff Employ.* 1 Captain		10,152 12 -
TOTAL per Annum				*Rs.*	1,39,119 12 -
VETERAN ESTABLISHMENT:					
Captain	1		- - -	415 6 -	
Lieutenants	11		256 10 -	2,822 14 -	
		12			38,859 - -
Deduct—Pay of 10 Lieutenants on Staff employ, and Tentage of one unemployed Lieutenant					31,395 - -
TOTAL per Annum				*Rs.*	7,464 - -
TOTAL of Invalid Battalion, and Invalid and Veteran Establishments				*Rs.*	1,80,963 8 -

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

BENGAL STAFF CORPS.

	Lieut. Colonels.	Majors.	Captains.	Lieutenants.	Total.	Numbers.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
							Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Actual numbers	53	219	237	164	673				
Deduct—									
In Europe	7	25	25	17	74				
On the establishment of native regiments	9	51	62	68	190				
On staff employ	14	41	37	4	96				
In civil employ	17	86	103	67	273				
	47	203	227	156	633				
TOTAL Unemployed	6	16	10	8	40				
Lieutenant Colonels						6	827 14 –	4,967 4 –	
Majors						16	640 14 –	10,254 – –	
Captains						10	374 1 6	3,740 15 –	
Lieutenants						8	225 12 –	1,806 – –	
						40			2,49,218 4 –
TOTAL								*Rs.*	2,49,218 4 –

GENERAL LIST, CAVALRY
(INCLUDING THE CADRES OF OLD CORPS).

	Lieut. Colonels.	Majors.	Captains.	Lieutenants.	Total.	Numbers.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
							Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Actual numbers	9	6	42	50	107				
Deduct—									
In Europe	1	– –	8	9	18				
On the establishment of native regiments	– –	1	10	17	28				
On staff employ	2	1	7	1	11				
In civil employ	1	1	1	7	10				
	4	3	26	34	67				
TOTAL on General Duty	5	3	16	16	40				
Lieutenant Colonels						5	– 1,037 – –	5,185 – –	
Majors						3	– 809 6 4	2,428 3 –	
Captains						16	– 473 – 4	7,568 5 4	
Lieutenants						16	– 305 4 –	4,884 – –	
						40			2,40,786 4 –
Add—									
Net pay of one major and two lieutenants in the Department of Public Works									5,422 – –
Horse allowance									40,320 – –
TOTAL								*Rs.*	2,86,528 4 –

GENERAL LIST, INFANTRY.
(INCLUDING THE CADRES OF OLD CORPS).

	Lieut. Colonels.	Majors.	Captains.	Lieutenants.	Total.	Numbers.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
							Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Actual numbers	63	35	188	539	825				
Deduct—									
In Europe	8	9	37	73	127				
On the establishments of native regiments	19	8	37	196	260				
On staff employ	7	3	18	11	39				
In civil employ	4	2	28	57	91				
	38	22	120	337	517				
TOTAL on General Duty	25	13	68	202	308				
Lieutenant Colonels						25	1,002 4 –	25,056 4 –	
Majors						13	759 3 –	9,869 7 –	
Captains						68	415 6 –	28,245 8 –	
Lieutenants						202	256 10 –	51,838 4 –	
						308			13,80,113 4 –
Add—									
Net pay of two captains and nine lieutenants in the Department of Public Works and Revenue Survey									9,496 8 –
Horse allowance to field officers									13,680 – –
TOTAL								*Rs.*	14,03,289 12

BENGAL Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

UNATTACHED OFFICERS.

	Captain.	Lieutenants.	Ensigns.	Total.	Number.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
						Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Actual numbers	1	7	18	26				
Deduct—								
In Europe	- -	- -	1	1				
On staff employ	- -	- -	10	10				
In civil employ	- -	1	- -	1				
	- -	1	11	12				
TOTAL	1	6	7	14				
Captain					1	- -	415 6 -	4,984 8 -
Lieutenants					6	256 10 -	1,539 12 -	18,477 - -
Ensigns					7	202 12 5	1,419 6 11	17,033 3 -
					14			40,494 11 -
Deduct— Difference between full and net pay of one lieutenant and one ensign								4,188 12 -
TOTAL per Annum							*Rs.*	36,305 15 -

GENERAL OFFICERS UNEMPLOYED.

	Artillery.	Engineers.	Cavalry.	Infantry.	Total.	Number.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
							Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Actual numbers	13	4	9	71	97				
Deduct—									
In Europe	10	3	6	53	72				
On staff employ	- -	- -	2	4	6				
	10	3	8	57	78				
TOTAL	3	1	1	14	19				
General Officers of Artillery						3			
Ditto of Engineers						1			
Ditto of Infantry						13			
						17	1,065 5 -	18,110 5 -	2,17,323 12 -
Ditto ditto						-	- -	852 4 -	10,227 - -
Ditto of Cavalry						-	- -	1,158 7 -	13,901 4 -
						19	TOTAL	*Rs.*	2,41,452 - -

COLONEL'S ALLOWANCE.

	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
1 General Officer of Artillery	- - -	456 5 2	
1 ditto of Engineers	- - -	456 5 2	
1 ditto of Cavalry	- - -	456 5 2	
13 ditto of Infantry	456 5 2	5,932 3 2	
			87,614 - -
TOTAL		*Rs.*	87,614 - -

MADRAS MILITARY BUDGET ESTIMATE FOR THE YEAR 1865-66

ABSTRACT of the ESTIMATED EXPENDITURE for MILITARY SERVICES

GRANTS.		Page.
	EFFECTIVE SERVICES.	
1	Army and Garrison Staff	256
2	Administrative Staff	259
3	Regimental Pay, Allowances, and Charges	260
4	Commissariat Establishments, Supplies, and Services	262
5	Stud and Remount Establishments, Supplies, and Services	264
6	Clothing Establishment Supplies, and Services	265
7	Barrack Establishments, Supplies, and Services	266
8	Administration of Martial Law	267
9	Medical Establishments, Services, and Supplies	268
10	Ordnance Establishments, Stores, and Camp Equipage	270
11	Ecclesiastical	272
12	Education	273
13	Surveys, Topographical and Trigonometrical	—
14	Sea Transport Charges	273
15	Miscellaneous Services	274
16	Volunteer Corps	274
16½	Stationery Department	—
	TOTAL EFFECTIVE SERVICES	—
	NON-EFFECTIVE SERVICES.	
17	Rewards for Military Services	275
18	Retired Officers	276
19	Military Pensions	277
20	Widows' Pensions and Compassionate Allowances	278
21	Civil Pensions and Gratuities	278
	TOTAL NON-EFFECTIVE SERVICES	—
	RECAPITULATION.	
—	Effective Services	—
—	Non-Effective Services	—
	TOTAL EFFECTIVE and NON-EFFECTIVE SERVICES	—

Calcutta,
31st March 1865.

MADRAS MILITARY BUDGET ESTIMATE FOR THE YEAR 1865-66.

in the MADRAS PRESIDENCY, for the Year from 1st May 1865 to 30th April 1866.

Grants.	PERSONNEL.		MATERIEL.		TOTAL.		Actuals, 1863-64.	Comparison with the Regular Estimate, 1864-65.	
	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.		Increase.	Decrease.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	12,26,080	12,30,000	- -	- -	12,26,080	12,30,000	11,40,230	- -	3,920
2	5,03,520	5,00,000	- -	- -	5,03,520	5,00,000	5,46,003	3,520	—
3	1,48,42,400	1,51,00,000	- -	- -	1,48,42,400	1,51,00,000	1,52,80,044	- -	2,57,600
4	6,52,270	6,50,000	52,06,720	45,75,000	58,58,990	52,25,000	47,12,418	6,33,990	—
5	64,530	60,000	3,32,620	4,15,000	3,97,150	4,75,000	4,01,038	- -	77,850
6	46,270	48,000	1,89,900	2,42,000	2,36,170	2,90,000	2,67,521	- -	53,830
7	1,77,445	1,63,000	3,82,975	4,37,000	5,60,420	6,00,000	3,43,871	- -	39,580
8	1,43,940	1,40,000	- -	- -	1,43,940	1,40,000	1,17,317	3,940	—
9	7,53,360	7,48,000	3,54,270	3,52,000	11,07,630	11,00,000	7,87,352	7,630	—
10	8,16,145	8,04,000	2,82,055	4,46,000	10,98,200	12,50,000	10,94,000	- -	1,51,800
11	53,160	54,000	- -	- -	53,160	54,000	55,798	- -	840
12	67,860	71,500	3,500	3,500	71,360	75,000	18,516	- -	3,640
13	—	—	—	—	—	—	—	—	—
14	8,50,000	7,50,000	- -	- -	8,50,000	7,50,000	11,72,876	1,00,000	—
15	13,99,810	16,20,000	- -	- -	13,99,810	16,20,000	11,73,829	- -	2,20,190
16	12,000	12,000	- -	- -	12,000	12,000	31,503	—	—
16½	- -	- -	- -	8,000	- -	8,000	26,055	- -	8,000
Rs.	2,16,08,790	2,19,50,500	67,52,040	64,78,500	2,83,60,830	2,84,29,000	2,71,68,371	7,49,080	8,17,250
17	23,600	15,000	- -	- -	23,600	15,000	42,489	8,600	—
18	1,04,040	1,15,000	- -	- -	1,04,040	1,15,000	1,36,130	- -	10,960
19	30,21,340	28,70,000	- -	- -	30,21,340	28,70,000	28,37,291	1,51,340	—
20	25,880	25,000	- -	- -	25,880	25,000	80,676	880	—
21	55,600	55,000	- -	- -	55,600	55,000	52,865	600	—
Rs.	32,30,460	30,80,000	- -	- -	32,30,460	30,80,000	31,49,451	1,61,420	10,960
—	2,16,08,790	2,19,50,500	67,52,040	64,78,500	2,83,60,830	2,84,29,000	2,71,68,371	7,49,080	8,17,250
—	32,30,460	30,80,000	- -	- -	32,30,460	30,80,000	31,49,451	1,61,420	10,960
Rs.	2,48,39,250	2,50,30,500	67,52,040	64,78,500	3,15,91,290	3,15,09,000	3,03,17,822	9,10,500	8,28,210

TOTAL AMOUNT of ESTIMATE for 1865-66 - - - *Rs.* 3,15,91,290

NET INCREASE in 1865-66, as compared with the REGULAR ESTIMATE, 1864-65 - - - - *Rs.* - 82,290

Arthur Broome, Colonel,
Accountant General.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

STATEMENT showing the ESTIMATED EXPENDITURE for MILITARY SERVICES in the Presidency of *Madras*, and the APPROXIMATE AMOUNT of RECEIPTS and RECOVERIES on Account thereof during the Year 1865-66.

Grants.		Budget Estimate, 1865-66.	Approximate Amount of Receipts and Recoveries during the Year. *Vide* Statement, page 279.	Net Estimated Expenditure, 1865-66.
	EFFECTIVE SERVICES.	*Rs.*	*Rs.*	*Rs.*
1	Army and Garrison Staff	12,26,080	-	12,26,080
2	Administrative Staff	5,03,520	-	5,03,520
3	Regimental Pay, Allowances, and Charges	1,48,42,400	-	1,48,42,400
4	Commissariat Establishments, Supplies, and Services	58,58,990	11,00,000	47,58,990
5	Stud and Remount Establishments, Supplies, and Services	3,97,150	45,500	3,51,650
6	Clothing Establishment, Supplies, and Services	2,36,170	92,500	1,43,670
7	Barrack Establishments, Supplies, and Services	5,60,420	-	5,60,420
8	Administration of Martial Law	1,43,940	-	1,43,940
9	Medical Establishments, Services, and Supplies	11,07,630	50,000	10,57,630
10	Ordnance Establishments, Stores, and Camp Equipage	10,98,200	1,50,000	9,48,200
11	Ecclesiastical	53,160	-	53,160
12	Education	71,360	-	71,360
13	Surveys, Topographical and Trigonometrical	—	—	—
14	Sea Transport Charges	8,50,000	-	8,50,000
15	Miscellaneous Services	13,99,810	1,62,000	12,37,810
16	Volunteer Corps	12,000	-	12,000
	NON-EFFECTIVE SERVICES.			
17	Rewards for Military Services	23,600	-	23,600
18	Retired Officers	1,04,040	-	1,04,040
19	Military Pensions	30,21,340	-	30,21,340
20	Widows' Pensions and Compassionate Allowances	25,880	-	25,880
21	Civil Pensions and Gratuities	55,600	-	55,600
	TOTAL *Rs.*	3,15,91,290	16,00,000	2,99,91,290

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

ABSTRACT STATEMENT of the NUMBERS (per Establishment) of the EUROPEAN and NATIVE ARMIES (exclusive of Establishments, Native Artificers, and others), in the Presidency of *Madras*, during the Year 1865–66.

	Numbers (per Establishment).			Total.		Horses.	
	European Army.	Native Army.		1865–66.	1864–65.	1865–66.	1864–65.
		Europeans.	Natives.				
ARTILLERY:							
Officers	235	—	236				
Non-commissioned Officers, Trumpeters, Drummers, and others	270	5					
Rank and file	2,758	—					
	3,263	5	236	3,504	3,866	1,942	2,430
CAVALRY:							
Officers	64	105	1,723				
Non-commissioned Officers, Trumpeters, and Drummers	106	10					
Rank and file	924	—					
	1,094	115	1,723	2,932	2,932	2,551	2,544
ENGINEERS AND SAPPERS:							
Officers	94	1	1,359				
Non-commissioned Officers, Trumpeters, Drummers, and others	- -	63					
Rank and file	—	—					
	94	64	1,359	1,517	1,517	—	—
INFANTRY:							
Officers	390	1,080	30,761				
Non-commissioned Officers, Trumpeters, and Drummers	690	80					
Rank and file	8,500	—					
	9,580	1,160	30,761	41,501	41,501	—	—
INVALID AND VETERAN ESTABLISHMENT:							
Officers	56	—	—				
Non-commissioned Officers	47	—	—				
Rank and file	222	—	—				
	325	—	—	325	303	—	—
MISCELLANEOUS OFFICERS:							
Staff Corps	371	—	—				
General List, Cavalry (Including Cadres of old Corps.)	50	—	—				
„ Infantry (Including Cadres of old Corps.)	257	—	—				
Unattached Officers	2	—	—				
General Officers unemployed	67	—	—				
	747	- -	- -	747	983	—	—
TOTAL	15,103	1,344	34,079				
TOTAL FORCE in the Madras Presidency				50,526	51,102	4,493	4,974

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 1.

ARMY AND GARRISON STAFF.

Numbers. 1864-65.	Numbers. 1865-66.		Budget Estimate, 1865-66.		Regular Estimate, 1864-65.		Actuals, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		COMMANDER IN CHIEF.					
1	1	Commander in Chief	70,000				
1	1	Military Secretary	12,000				
1	1	Interpreter	7,461				
3	3	Aides-de-Camp	16,751				
2	2	Office Establishment	1,800				
2	2	Servants	162				
			1,08,174				
–	–	Extra Allowance to Office Establishment when moving with Head Quarters – *Rs.* 572			1,13,650		
–	–	Travelling Allowances – *Rs.* –					
–	–	Miscellaneous and Office Contingencies – *Rs.* 696					
			1,268				
–	–	Tour of the Commander in Chief, and Charges connected therewith (exclusive of Ordnance and Transport Charges)	3,000				
				1,12,442		1,13,650	1,03,273
		ADJUTANT GENERAL'S DEPARTMENT.					
1	1	Adjutant General	24,460				
1	1	Deputy Adjutant General	21,035				
1	1	Assistant Adjutant General	16,091				
1	1	Deputy Assistant Adjutant General	11,389				
6	5	Military Clerks	4,958				
31	31	Civilian Clerks	21,606				
6	6	Servants	666				
			1,00,205		1,05,000		
–	–	Extra Allowance to Office Establishment when moving with Head Quarters – *Rs.* 1,322					
–	–	Travelling Allowances – *Rs.* –					
–	–	Miscellaneous and Office Contingencies *Rs.* 2,510					
			3,832				
				1,04,037		1,05,000	97,640
		ASSISTANT ADJUTANT GENERAL, ROYAL ARTILLERY.					
1	1	Assistant Adjutant General, Royal Artillery	18,027				
5	4	Military Clerks	1,980				
4	5	Civilian Clerks	1,320				
–	–	Servants	–				
			21,327				
–	–	Extra Allowance to Office Establishment when moving with Head Quarters – *Rs.* 649			22,650		
–	–	Family Allowances – *Rs.* –					
–	–	Travelling Allowances – *Rs.* –					
–	–	Miscellaneous and Personal Allowances – *Rs.* –					
–	–	Office Contingencies – *Rs.* 660					
			1,309				
				22,636		22,650	24,630
				1,26,673		1,27,650	
		Carried forward – – – *Rs.*		2,39,115	– –	2,41,300	2,25,543

MADRAS Military Budget Estimate for 1865-66.—Grant 1.—Army and Garrison Staff—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.			Budget Estimate, 1865-66.		Regular Estimate, 1864-65.		Actuals, 1863-64.
				Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	*Rs.*	- -	2,39,115	- -	2,41,300	2,25,543
		QUARTERMASTER GENERAL'S DEPARTMENT.						
1	1	Quartermaster General - - - - -		26,400	- -			
1	1	Deputy Quartermaster General - - -		21,035	- -			
4	4	Assistant Quartermaster Generals - -		58,507	- -			
5	5	Deputy Assistant Quartermaster Generals -		47,344	- -			
25	21	Civilian Clerks - - - - - -		12,966	- -			
–	–	Guides - - - - - - - -		- -	- -			
5	5	Servants - - - - - - -		510	- -			
				1,66,762	- -	1,83,000		
–	–	Extra Allowance to Servants of Divisions when moving with Head Quarters - - - - - - -	*Rs.* 567	- -	- -			
–	–	Family Allowance - - - - -	–	- -	- -			
–	–	Travelling Allowances - - - -	–	- -	- -			
–	–	Miscellaneous and Office Contingencies	1,269	- -	- -			
–	–	Office Allowance to Assistant and Deputy Assistant Quartermaster Generals	12,690	- -	- -			
				14,526	- -			
					1,81,288		1,83,000	1,65,036
		ARTILLERY INSPECTION.						
1	1	Inspector of Artillery - - - - -		28,024	- -			
1	1	Brigade Major of Artillery - - - -		9,451	- -			
–	–	Office Allowance to Brigade Major - - -		1,680	- -	39,500		
–	–	Travelling Expenses - - - - -		2,000	- -			
					41,155		39,500	38,955
		MUSKETRY INSPECTION.						
1	1	Chief Inspector of Musketry - - -		4,800	- -			
1	1	District Inspector - - - - -		8,089	- -			
–	–	Office Establishments - - - - -		1,680	- -			
–	–	Travelling and Out-station Allowances - -		2,500	- -	26,500		
–	–	Office Contingencies - - - - -		400	- -			
					17,469		26,500	20,400
		DIVISIONAL AND BRIGADE STAFF.						
6	6	General Officers Commanding Divisions -		2,67,002	- -			
6	6	Aides-de-Camp - - - - - -		35,513	- -			
2	2	Brigadier Generals, 1st Class - - -		51,601	- -			
2	2	Ditto 2d Class - - -		48,878	- -			
7	7	Assistant Adjutant Generals - - - -		80,904	- -	5,75,000		
6	6	Brigade Majors - - - - - -		69,278	- -			
–	–	Office Allowance to Assistant Adjutant Generals		14,280	- -			
–	–	Office Allowance to Brigade Majors - -		12,240	- -			
					5,79,696		5,75,000	5,50,336
		GARRISON AND STATION STAFF.						
1	1	Senior Officer in Command - - - -		6,000	- -			
1	1	Fort and Town Adjutant - - - -		13,655	- -			
24	25	Station Staff Officers, 1st Class - -		37,923	- -			
		" " 2d Class - -						
		" " 3d Class - -						
33	33	Warrant and Non-Commissioned Officers -		23,079	- -			
–	–	School Establishment - - - - -		1,296	- -	1,00,000		
–	–	Establishments - - - - - -		18,957	- -			
			Rs.	1,00,910	- -			
–	–	Family Allowances - - - -	6,414	- -	- -			
–	–	Contingent Charges - - -	1,510	- -	- -			
				7,924	- -			
					1,08,834		1,00,000	81,379
		Carried forward - - -	*Rs.*	11,67,557	- -	11,65,300		10,81,649

MADRAS Military Budget Estimate for 1865-66.—Grant 1.—Army and Garrison Staff—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		Budget Estimate, 1865-66.		Regular Estimate, 1864-65.		Actuals, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - - *Rs.*	- -	11,67,557	- -	11,65,300	10,81,649
		HILL SANITARIA.					
2	2	Commandants - - - - - - -	18,054	- -			
5	5	Warrant and Non-commissioned Officers - -	2,277	- -			
–	–	Establishments - - - - - -	257	- -			
					21,000		
		Rs.					
–	–	Family Allowances - - - - –	- -	- -			
–	–	Contingent Charges - - - - 780	780	- -			
				21,368		21,000	13,473
		MISCELLANEOUS DEPOTS.					
		DEPÔT AT PALAVERAM.					
1	1	Commandant - - - - - - -	10,091	- -			
1	1	Adjutant - - - - - - - -	4,893	- -			
1	1	Warrant and Non-commissioned Officer - -	743	- -	18,000		
–	–	Depôt Establishment - - - - -	1,286	- -			
–	–	Family Allowance - - - - - -	- -	- -			
–	–	Contingent Charges - - - - -	- -	-			
				17,013		18,000	20,700
		DEPÔT AT POONAMALEE.					
1	1	Commandant - - - - - - -	5,089	- -			
1	1	Adjutant - - - - - - - -	4,893	- -			
3	3	Warrant and Non-commissioned Officers - -	2,060	- -	11,500		
–	–	School Establishment - - - - -	96	- -			
–	–	Office Establishment - - - - -	600	- -			
–	–	Family Allowances - - - - - -	- -	- -			
–	–	Contingent Charges - - - - - -	- -	- -			
				12,738		11,500	5,788
		INVALID DEPÔT, CUDDALORE.					
1	–	Commandant and Paymaster - - - -	- -	- -			
2	–	Warrant and Non-commissioned Officers - -	- -	- -	6,500		
–	–	Office Establishment - - - - -	- -	- -			
–	–	Contingent Charges - - - - -	- -	- -			
						6,500	10,872
		BAZAAR ESTABLISHMENT.					
3	3	Superintendents - - - - - - -	1,800	- -			
–	–	Office Establishment - - - - -	3,804	- -			
					7,700		
		Rs.					
–	–	Charge for Police - - - - 1,800	- -	- -			
–	–	Contingent Charges - - - - –	- -	- -			
			1,800	- -			
				7,404		7,700	7,748
		TOTAL (Personnel) - - - *Rs.*	12,26,080	- -		12,30,000	11,40,230

Amount of Estimate for 1865-66 (Grant 1) - - - *Rs.* 12,26,080.

MADRAS Military Budget Estimate for the Year 1865–66—*continued.*

GRANT 2.

ADMINISTRATIVE STAFF.

Numbers. 1864–65.	Numbers. 1865–66.		BUDGET ESTIMATE, 1865–66.		REGULAR ESTIMATE, 1864–65.		ACTUALS, 1863–64.
		PERSONAL STAFF TO THE GOVERNOR.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Military Secretary	12,000				
2	2	Aides-de-Camp, European	15,778		27,000	—	—
1	1	Aide-de-Camp, Native	600				
				28,378		27,000	16,253
		ACCOUNT DEPARTMENT.					
		CONTROLLER'S OFFICE.					
1	1	Controller of Military Accounts	29,280				
1	1	Assistant to Military Accounts	1,800		42,000	—	
7	7	Office Establishment	5,322				
—	—	Contingent Expenses	130				
				36,532		42,000	
		COMPILER'S OFFICE.					
1	1	Compiler	13,691				
35	35	Office Establishment	18,252		31,600	—	
—	—	Contingent Expenses	50				
				31,993		31,600	
		MILITARY ACCOUNTANT'S OFFICE.					1,65,015
1	1	Military Accountant	20,891				
54	54	Office Establishment	20,496		41,500	—	
—	—	Contingent Expenses	270				
				41,657		41,500	
		PAY DEPARTMENT.					
1	1	1st Examiner	18,491				
86	84	Office Establishment	41,028		56,000	—	
—	—	Contingent Expenses	730				
				60,249		56,000	
		COMMISSIARIAT STUD AND CLOTHING ACCOUNTS.					
1	1	Examiner	19,691				
81	70	Office Establishment	38,718		58,000	—	—
—	—	Contingent Expenses	95				
				58,504		58,000	58,600
		MEDICAL ACCOUNTS.					
1	1	Examiner	12,889				
22	18	Office Establishment	6,252		19,200	—	—
—	—	Contingent Expenses	50				
				19,191		19,200	23,986
		ORDNANCE AND BARRACK ACCOUNTS.					
1	1	Examiner	13,691		13,700	—	—
				13,691		13,700	14,391
		CIRCLE PAY OFFICES.					
10	6	Paymasters	1,05,363				
177	147	Office Establishments	55,887		1,61,000	—	
—	—	Contingent Expenses	512				
				1,61,762		1,61,000	
		PENSION PAY OFFICES.					2,67,758
1	1	Superintendent of Family Pensions	11,689				
37	37	Office Establishments	10,428		50,000	—	
—	—	Contingent Expenses	100				
—	—	Allowance for Paying Pensions	29,346				
				51,563		50,000	
		TOTAL (*Personnel*) *Rs.*		5,03,520		5,00,000	5,46,003

AMOUNT OF ESTIMATE FOR 1865–66 (GRANT 2) *Rs.* 5,03,520.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 3.

REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

NUMBERS (Per Establishment), Exclusive of Establishments, Native Artificers, and Others. *Vide* Appendix, No. 1, Page 280.		For Detail of Establishment and Charges for each Arm of the Service, *Vide* Appendix, No. 2, Page 283.	PAY OF EUROPEANS.					Pay of Native Commissioned and Non-Commissioned Officers, Rank and File.	Pay of Regimental Educational Establishment.
			Pay of Officers.	Deduct		Net Amount required for Pay of Officers.	Pay of Non-Commissioned Officers, Rank and File.		
1864-65.	1865-66.			No.	*Pay of Officers in Europe in Staff Employ, &c.*				
		EUROPEAN ARMY.	*Rs.*		*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
3,625	3,263	Artillery	11,89,978	65	3,97,782	7,92,196	6,57,043	- -	5,964
1,094	1,094	Cavalry	3,24,666	7	67,609	2,57,057	2,03,897	- -	4,020
94	94	Engineers	4,84,688	91	3,74,710	1,09,978	- -	- -	- -
9,580	9,580	Infantry	17,12,103	62	3,28,614	13,83,489	14,26,039	- -	22,660
303	325	Invalid and Veteran Establishment.	2,03,131	15	47,780	1,55,351	59,688	- -	3,794
336	371	Staff Corps	21,20,158	337	18,86,700	2,33,458	- -	- -	- -
76	50	General List, Cavalry (Including Cadres of old Corps.)	2,82,528	45	2,58,239	20,328	- -	- -	- -
408	257	„ „ Infantry (Including Cadres of old Corps.)	6,69,587	233	8,82,344	92,227	- -	- -	- -
3	2	Unattached Officers	4,370	1	2,185	2,185	- -	- -	- -
–	67	General Officers unemployed	8,65,451	64	8,27,100	38,351	- -	- -	- -
–	–	Colonel's Allowance	- -	–	- -	16,428	- -	- -	- -
160	–	*Officers with Civil and Public Works Departments.*	- -	–	- -	- -	- -	- -	- -
		NATIVE ARMY.							
241	241	Artillery	28,090	–	- -	28,090	2,719	29,183	- -
18	18	Governor's Body Guard	13,002	–	- -	13,002	1,587	5,393	240
1,820	1,820	Cavalry	7,42,331	69	3,45,439	3,96,892	6,349	2,42,366	2,448
1,423	1,423	Sappers and Miners	84,997	–	- -	84,997	24,619	1,83,888	2,655
31,921	31,921	Infantry	55,30,209	746	36,83,727	18,46,482	58,558	32,39,360	24,480
51,102	50,526	TOTAL 1865-66 - - *Rs.*	1,45,55,289	1,735	91,02,229	54,70,511	24,40,499	37,00,190	66,261
		TOTAL 1864-65 - - *Rs.*	—	–	—	—	—	—	—

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 3.

REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

Pay of Subordinate, Medical and Fixed Hospital Establishment.	Pay of Native Artificers and Followers.	ALLOWANCES. Command, Staff, and Horse Allowances.	Contract Allowances.	Family Allowances.	Good Conduct Allowance.	Good Shooting Allowance.	Hutting Money.	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.	Actuals, 1863-64.
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
32,503	2,45,291	1,69,557	1,21,470	67,630	36,360	1,500	- -	21,29,514	21,50,000	21,10,231
10,710	71,222	94,545	37,211	15,940	14,760	360	- -	7,09,722	8,30,000	6,97,546
- -	- -	- -	- -	- -	- -	- -	- -	1,09,978	1,00,000	1,03,792
55,562	32,008	2,20,257	24,480	94,300	84,000	4,800	- -	33,47,595	33,50,000	30,24,590
840	728	5,688	-	34,110	12,000	- -	- -	2,72,199	2,70,000	2,56,409
- -	- -	- -	- -	- -	- -	- -	- -	2,33,458	2,30,000	2,26,477
- -	- -	3,960	- -	- -	- -	- -	- -	24,288	2,00,000	
- -	- -	- -	- -	- -	- -	- -	- -	92,227		46,057
- -	- -	- -	- -	- -	- -	- -	- -	2,185	2,200	
- -	- -	- -	- -	- -	- -	- -	- -	38,351	37,300	—
- -	- -	- -	- -	- -	- -	- -	- -	16,428	16,500	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,02,145
- -	26,479	6,454	11,522	1,032	3,320	- -	- -	1,08,799	1,09,000	1,82,438
- -	1,820	8,434	3,744	768	- -	- -	- -	34,988	35,000	9,61,583
5,880	1,19,109	1,52,366	58,252	5,808	22,056	- -	- -	10,11,526	10,00,000	
840	8,563	30,302	2,400	3,996	13,080	- -	- -	3,55,340	3,50,000	3,57,053
46,540	91,144	6,42,370	76,800	21,354	3,08,712	- -	- -	63,55,800	64,20,000	72,11,723
1,52,875	5,96,364	13,33,933	3,35,879	2,44,938	4,94,288	6,660	—			
—	—	—	—	—	—	—	—			
							TOTAL (*Personnel*) - - - *Rs.*	1,48,42,398	1,51,00,000	1,52,80,044

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 3) - - - *Rs.* 1,48,42,400.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 4.

COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Numbers.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE. 1864-65.		ACTUALS. 1863-64.
1864-65.	1865-66.	EXECUTIVE ESTABLISHMENT.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Commissary General - - -	29,196				
1	1	Deputy Commissary General - -	22,699				
2	2	Assistant Commissary Generals, First Class.	53,071				
2	2	Assistant Commissary Generals, Second Class.	27,899				
4	4	Deputy Assistant Commissary Generals, First Class.	50,178				
3	3	Deputy Assistant Commissary Generals, Second Class.	36,729				
8	8	Sub-Asssistant Commissary Generals, First Class.	61,225				
4	3	Sub-Assistant Commissary Generals, Second Class.	24,076				
1	1	Deputy Commissary - - -	5,180				
1	1	Assistant Commissary - - -	4,216		4,70,000		
1	1	Deputy Assistant Commissary - -	3,976				
10	10	Conductors - - - - -	17,625				
10	10	Sub-Conductors - - - -	12,435				
37	37	Non-Commissioned Officers - -	26,726				
170	176	Office Establishments - - -	97,524				
			4,72,755				
		Rs.					
Family Allowances - - - - -		4,674					
Travelling Expenses - - - - -		—					
Rent of Offices - - - - -		4,419					
Printing and Advertising - - - -		1,690					
Office Contingencies - - - - -		1,230					
			12,013				
				4,84,768		4,70,000	4,43,918
SUBORDINATE ESTABLISHMENTS.							
Regimental Establishments, Marching Allowances, and Contingencies.			4,438				
Godown Establishment and Contingencies - - -			35,955				
Quartermaster's Establishments and Marching Allowances			—		1,80,000		
Cattle Establishment - - - - - - -			7,110				
Dooley Bearers - - - - - - - -			1,20,000				
				1,67,503		1,80,000	1,70,877
TOTAL (*Personnel*), carried forward - - *Rs.*				6,52,271	- -	6,50,000	6,14,795

MADRAS Military Budget Estimate for 1865–66.—Grant 4.—Commissariat Establishments, &c.—*continued.*

	BUDGET ESTIMATE, 1865–66.		REGULAR ESTIMATE, 1864–65.		ACTUALS, 1863–64.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward - - -	- -	6,52,271	- -	6,50,000	6,14,795
COMMISSARIAT SUPPLIES.					
Provisions for Europeans - - - - - -	14,65,316				
Provisions for Natives - - - - - - -	2,58,457				
Compensation to Natives for dearness of Provisions -	15,894				
Purchase of Reserve Stock - - - - - -	2,41,069		27,00,000		
Malt Liquor - - - - - - - - -	9,54,316				
Rum and Arrack - - - - - - -	1,03,237				
Contingent Expenses - - - - - - -	44,797				
		30,83,086		27,00,000	28,95,851
COMMISSARIAT SERVICES.					
Purchase of Live Stock - - - - - -	2,13,427	- -	1,60,000		
Transport Charges:					
Feed of Commissariat Cattle - - - - -	8,00,000	- -			
Hire of Transport: *Rs.*					
Commissariat - - - - 2,67,336					
Clothing - - - - - 4,286					
Barrack - - - - - 3,483					
Medical - - - - - 791					
Ordnance - - - - - 20,000					
Miscellaneous - - - - —					
	2,95,896	- -			
Sea and Inland Water Charges:					
Commissariat - - - - 61,737					
Clothing - - - - - —			11,00,000	- -	7,57,458
Barrack - - - - - —					
Medical - - - - - —					
Ordnance - - - - - 24,000					
Miscellaneous - - - - —					
	85,737	- -			
Railway Charges:					
Commissariat - - - - 50,174					
Clothing - - - - - —					
Barrack - - - - - —					
Medical - - - - - 16,869					
Ordnance - - - - - 11,260					
Miscellaneous - - - - —					
	78,303	- -			
Feed of Horses - - - - - - - -	5,75,000	- -	5,50,000	- -	4,11,464
Camp Contingencies - - - - - - -	6,000	—	—	—	—
Cattle Gear, Implements, and Godown Furniture - -	21,945	- -	20,000	—	—
Miscellaneous: *Rs.*					
Expenses of Soldiers' Gardens, Prizes, &c. 7,328					
Incidental Charges - - - - 40,000					
	47,328	- -	45,000	- -	32,850
		21,23,636		18,75,000	—
TOTAL *(Materiel)* - - - *Rs.*		52,06,722	- -	45,75,000	40,97,623
TOTAL - - - *Rs.*		58,58,993	- -	52,25,000	47,12,418

AMOUNT OF ESTIMATE FOR 1865–66 (Grant 4) - - - *Rs.* 58,58,990.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 5.

STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Number. 1864-65.	Number. 1865-66.	ESTABLISHMENT.	BUDGET ESTIMATE, 1865-66. *Rs.*	*Rs.*	REGULAR ESTIMATE, 1864-65. *Rs.*	*Rs.*	ACTUALS, 1863-64. *Rs.*
1	1	Superintending Officer	21,935				
1	1	Assistant Apothecary	1,200				
1	1	Veterinary Surgeon	6,705				
5	6	Warrant and Non-Commissioned Officers	4,360				
—	—	Stud and Cattle Establishments	25,000				
14	14	Office Establishment	4,200		60,000	—	—
			Rs.				
		Family Allowances	732				
		Travelling Expenses	400				
		Office Contingencies	—				
			1,132				
		TOTAL *(Personnel)* - - - *Rs.*	- -	64,532	- -	60,000	30,525
		PURCHASE OF CATTLE.					
		Probable Expenditure for the Purchase of Horses	2,57,750		3,50,000	—	—
		Contingent and Miscellaneous Expenses	5,120				
				2,62,870		3,50,000	—
		FEED OF CATTLE.					
		Probable Expenditure for the Feed and Expenses of Cattle at the Depôt	51,750		50,000		
				51,750		50,000	—
		MISCELLANEOUS.					
		Road Expenses of Cattle and Remounts	18,000		15,000		
				18,000		15,000	—
		TOTAL *(Materiel)* - - - *Rs.*	- -	3,32,620	- -	4,15,000	3,70,513
		TOTAL - - - *Rs.*	- -	3,97,152	- -	4,75,000	4,01,038

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 5) - - - *Rs.* 3,97,150.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 6.

CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		CLOTHING DEPÔT, PRESIDENCY.					
		SUPERINTENDING ESTABLISHMENT.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Superintendent and Agent - -	19,835	- -	35,700		
19	19	Clerks - - - - - - -	13,080	- -			
7	7	Servants - - - - - -	720	- -			
—	—	Office Contingencies - - -	260	- -			
			33,895	- -	35,700		
		MANUFACTURING AND STORE ESTABLISHMENT:					
			Rs.				
1	1	Master Tailor - - -	1,800				
19	19	Labourers and others for store and packing duties - -	6,974				
		Establishment - - -					
—	—	House Rent - - -	3,600				
			12,374	- -	12,300	- -	45,454
		TOTAL (*Personnel*) - - - *Rs.*	- -	46,269	- -	48,000	
		CLOTHING, SUPPLIES, AND SERVICES.					
		AGENCY.					
		Making Clothing, Great Coats, and Cloaks for European and Native Troops - - - - - - - -	62,180	- -	42,500		
		Packing Materials and Incidental Charges - - -	2,930	- -	3,000		
		Freight and Charges for Stores received from England -	2,000	- -	2,000		
		Cost of Supplies obtained locally - - - - -	38,500	- -	24,000		
		Contingent Charges - - - - - - -	18,020	- -	19,000		
		REGIMENTAL.					
		Making Clothing at Head Quarters of Regiments - -	6,270	- -	4,000		
		Altering - ditto - - - - ditto - - - -					
		Compensation in lieu of Clothing - - - - -	60,000	- -	1,47,500		
		TOTAL (*Materiel*) - - - *Rs.*	1,89,900	- -	2,42,000	2,22,067	
		TOTAL - - - *Rs.*	2,36,169	- -	2,90,000	2,67,521	

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 6) - - - *Rs.* 2,36,170.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 7.

BARRACK ESTABLISHMENT, SUPPLIES, AND SERVICES.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		EXECUTIVE ESTABLISHMENT.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Barrack Master - - - -	20,658	- -			
25	25	Barrack Serjeants - - - -	17,256	- -			
—	—	Office Establishment - - -	420	- -			
				- -	40,000		
			38,334	- -			
			Rs.				
		Family Allowance - - - - - -	2,100				
		Office Contingencies - - - - - -	—				
			2,100	40,434			
				- -		40,000	
		SUBORDINATE ESTABLISHMENTS.					
		Regular Barrack Establishment - - - - - -	63,757	- -			
		Conservancy Establishment for Barracks and Hospitals -	24,601	- -	1,23,000		
		Punkah pulling Establishment for Barracks - - -	37,340	- -			
		Tattie Watering Establishment for ditto - - -	11,315	- -			
				1,37,013		1,23,000	61,108
		TOTAL (*Personnel*) - - - *Rs.*	- -	1,77,447	- -	1,63,000	
		BARRACK FURNITURE.					
		Purchase and Repair of Barrack Furniture - - -	77,630	- -	79,000		
		BARRACK BEDDING.					
		Purchase of Barrack Bedding and Compensation in lieu thereof - - - - - - - - - -	1,75,000	- -	2,15,000		
		LIGHTING AND CLEANING.					
		Provision of Supplies for Lighting and Cleaning of Barracks and Hospitals - - - - - - - -	1,00,000	- -	1,16,000		
		MISCELLANEOUS.					
			Rs.				
		Purchase of Petty Supplies, including Utensils -	1,708				
		Supply of Water and Well Gear - - - -	—				
		Contingent Expenses - - - - - -	28,640				
			30,348	- -	27,000		
				- -			
		TOTAL (*Materiel*) - - - *Rs.*	3,82,978	- -	4,37,000		2,82,763
		TOTAL - - - *Rs.*	5,60,425	- -	6,00,000		3,43,871

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 7) - - - *Rs.* 5,60,420.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 8.

ADMINISTRATION OF MARTIAL LAW.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		JUDGE ADVOCATE GENERAL'S DEPARTMENT.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		HEAD QUARTERS.					
1	1	Judge Advocate General - -	24,000	- -			
6	6	Office Establishment - - -	3,924	- -			
			27,924	- -			
		Extra Allowance to Office Establishment when moving with Head Quarters - - *Rs.* 1,056	- -	- -	29,000		
		Travelling Allowances - - -	- -	- -			
		Office Contingencies - - 160	1,216	- -			
				29,140		29,000	28,071
		DISTRICTS.					
8	8	Deputy Judge Advocates General -	1,08,810	- -			
—	—	Office Allowance to ditto - -	5,190	- -			
—	—	Office Contingencies - - -	297	- -			
				1,14,297	1,11,000		
		MISCELLANEOUS.					
		Compensation to Witnesses at Military Courts (including Travelling Expenses) - - - - - -	500	500		1,11,000	89,246
		TOTAL (*Personnel*) - - - *Rs.*		1,43,937	- -	1,40,000	1,17,317

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 8) - - - *Rs.* 1,43,940.

MADRAS Military Budget Estimate for the Year 1865–66—*continued.*

GRANT 9.

MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES.

Numbers. 1864–65.	Numbers. 1865–66.		BUDGET ESTIMATE, 1865–66.		REGULAR ESTIMATE, 1864–65.		ACTUALS, 1863–64.
		MEDICAL ESTABLISHMENT (INDIAN).	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		PRESIDENCY.					
1	1	Principal Inspector General - -	32,400	- -			
1	1	Secretary to Principal Inspector General - - - - -	13,327	- -			
—	—	Office Establishment - - -	10,073	- -			
			55,800	- -	53,850		
		Rs.					
		Travelling Allowances - - -	- -	- -			
		Contingent Expenses - - 510					
			510	- -			
				56,310		53,850	53,340
		DISTRICTS.					
1	1	Inspector General of Hospitals -	24,000	- -			
8	8	Deputy Inspectors General of Hospitals - - - - -	1,72,879	- -			
9	13	Surgeon Majors - - - -	1,57,409	- -			
8	3	Surgeons - - - - -	26,631	- -			
11	11	Assistant Surgeons - - -	55,922	- -			
84	83	Warrant and Subordinate Medical Officers - - - - -	1,13,491	- -			
292	277	Native Doctors - - - -	26,388	- -	5,90,000		
			5,76,720	- -			
		Extra and Office Allowance to Inspectors and Deputy Inspectors General - - *Rs.* 8,088					
		Travelling and Contingent Expenses of Medical Officers - 6,025					
			14,113	- -			
				5,90,833		5,90,000	4,14,990
				6,47,143	- -	6,43,850	
		MEDICAL STORE DEPOTS.					
		PRESIDENCY.					
1	1	Principal Medical Storekeeper -	12,000	- -			
5	5	Medical Warrant Officers - -	6,190	- -			
—	—	Depôt and Office Establishments -	4,887	- -			
—	—	Contingent Expenses - - -	108	- -			
			23,185	- -			
		STATION DEPÔTS.					
3	3	Medical Storekeepers - - -	4,320	- -	35,000		
3	3	Medical Warrant Officers - -	5,251	- -			
—	—	Depôt and Office Establishments -	3,186	- -			
—	—	Contingent Expenses - - -	360	- -			
			13,117	- -			
				36,302		35,000	36,037
		Carried forward - - - *Rs.*		6,83,445	- -	6,78,850	5,04,367

MADRAS Military Budget Estimate for 1865-66.—Grant 9—Medical Establishments, &c.—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	- -	6,83,445	- -	6,78,850	5,04,367
		MEDICAL ESTABLISHMENT (BRITISH).					
		PRESIDENCY.					
1	1	Deputy Inspector General of Hospitals	25,800	- -	30,000	- -	29,374
-	-	Office Establishment - - - -	3,528	- -			
		Rs.	29,328	- -			
		Travelling Allowances - - 750					
		Contingent Expenses - - 60	810	- -			
				30,138		30,000	
		DISTRICTS.					
	3	Staff Assistant Surgeons - - -	13,294		13,150		
				13,294		13,150	21,836
		STATION HOSPITALS.					
		Subordinate Establishments - - - - - - -	19,044	- -	19,000		
				19,044		19,000	
		MISCELLANEOUS.					
		Allowance to Students at the Medical College - -	7,440	- -	7,000		
				7,440		7,000	
		TOTAL (*Personnel*) - - *Rs.*		7,53,361		7,48,000	5,55,577
		MEDICAL SUPPLIES.					
		Cost of Medicines and Medical Stores provided in India *	38,157	- -	3,52,000		
		Diets and Medical Comforts to Patients and Hospital Servants - - - - - - - - - -	3,16,113	- -			
		TOTAL (*Materiel*) - - - *Rs.*		3,54,270	- -	3,52,000	2,31,775
		TOTAL - - *Rs.*		11,07,631	- -	11,00,000	7,87,352

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 9) - - - *Rs.* 11,07,630

* The cost of the Medicines and Medical Stores to be supplied to Civil Hospitals and Dispensaries is provided in this amount.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 10.

ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		SUPERVISING STAFF.					
		OFFICE OF THE INSPECTOR GENERAL.					
1	1	Inspector General of Ordnance and Magazines	27,653				
1	1	Deputy Inspector General	21,574				
91	91	Office Establishment	44,018		76,500		
		Contingent Expenses	200				
				93,445		76,500	71,366
		ARSENALS, MAGAZINES, AND DEPOTS.					
2	2	Commissaries of Ordnance, 1st Class	23,307				
2	2	„ „ 2nd Class	20,007				
2	2	„ „ 3rd Class	14,679				
3	3	Deputy Commissaries	27,434				
113	116	Warrant and Non-commissioned Officers	1,67,737		4,77,500		
1,537	1,533	Artificers, Labourers, and others	1,54,485				
—	—	Extra and Temporary Artificers and others	18,512				
38	38	Office Establishment	28,884				
			4,55,045				
		Rs.					
		Family Allowances 9,690					
		Contingent Expenses 125					
			9,815				
				464,860		4,77,500	4,59,985
		MANUFACTURING ESTABLISHMENTS.					
		GUN CARRIAGE MANUFACTORY.					
1	1	Superintendent	23,584				
1	1	Deputy Assistant Commissary	4,520				
3	3	Mechanical Engineers	11,140				
7	7	Warrant and Non-commissioned officers	6,874		99,500		
365	365	Artificers, Labourers, and others	52,340				
13	13	Office Establishment	4,200				
		Family Allowance	2,700				
		Office Contingencies	1,773				
				1,07,131		99,500	76,472
		GUNPOWDER MANUFACTORY.					
1	1	Superintendent	27,184				
2	2	Mechanical Engineers	9,440				
2	2	Warrant and Non-commissioned officers	3,634				
210	216	Artificers, Labourers, and others	27,715		67,600		
6	6	Office Establishment	2,388				
		Family Allowance	198				
		Contingent Expenses					
				70,559		67,600	62,431
		Carried forward *Rs.*		7,35,995		7,21,100	6,70,254

MADRAS Military Budget Estimate for 1865-66.—Grant 10—Ordnance Establishments, &c.—*continued.*

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	- -	7,35,995	- -	7,21,100	6,70,254
		MANUFACTURING ESTABLISHMENTS—*continued.*					
		BULLET FACTORY.					
1	1	Mechanical Engineer - - -	3,720	- -			
2	3	Warrant and Non-commissioned Officers - - - - -	5,642	- -			
64	64	Artificers, Labourers, and others -	5,633	- -	16,200		
1	1	Office Establishment - - -	180	- -			
		Family Allowance - - - -	186	- -			
		Contingent Expenses - - -	54	- -			
				15,415		16,200	18,640
		PERCUSSION CAP MANUFACTORY.					
—	—	Commissary of Ordnance - -	- -	- -			
11	11	Warrant and Non-Commissioned Officers - - - - -	11,858	- -			
36	34	Artificers, Labourers, and others -	3,365	- -	16,900		
—	—	Office Establishment - - -	840	- -			
		Family Allowances - - -	1,350	- -			
		Contingent Expenses - - -	- -	- -			
				17,413		16,900	15,069
		CAMP EQUIPAGE DEPARTMENT.					
3	3	Warrant and Non-Commissioned Officers - - - - -	4,009	- -			
5	5	Artificers, Labourers, and others -	456	- -			
62	58	Native Non-Commissioned Officers -	6,053	- -	49,800		
449	460	Lascars - - - - - -	34,960	- -			
3	3	Office Establishment - - -	504	- -			
		Family Allowance - - - -	276	- -			
		Contingent Expenses - - -	1,063	- -			
				47,321		49,800	43,154
		TOTAL (*Personnel*) - - - *Rs.*		8,16,144	- -	8,04,000	7,47,117
		STORES:					
		Local supply of Stores for Arsenals, Magazines, and Depôts	86,821	- -	1,18,500	- -	
		Local Supplies for Manufacturing Establishments:					
		Gun Carriage - ditto - - - - - -	8,333	- -	1,51,500	- -	
		Gunpowder Manufactory - - - - -	16,810	- -			
		Percussion Cap - ditto - - - - -	687	- -	- -	- -	3,44,488
		Repair of Saddlery - - - - - -	14,000	- -	- -	- -	
		Freight and Charges of Stores from England - - -	16,000	- -	- -	- -	
		Miscellaneous - - - - - - - -	1,37,000	- -	- -	- -	
				2,79,651	- -	- -	
					1,76,000		
		CAMP EQUIPAGE.					
		Purchase of Camp Equipage - - - - -	1,900				
		Repair of Camp - ditto - - - - - -	500				
				2,400	- -	- -	2,395
		TOTAL (*Materiel*) - - - *Rs.*		2,82,051	- -	4,46,000	3,46,883
		TOTAL - - - *Rs.*		10,98,195	- -	12,50,000	10,94,000

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 10) - - - *Rs.* 10,98,200.

MADRAS Military Budget Estimate for the Years 1865-66—*continued.*

GRANT 11.

ECCLESIASTICAL.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66. *Rs.*	*Rs.*	REGULAR ESTIMATE, 1864-65. *Rs.*	*Rs.*	ACTUALS, 1863-64. *Rs.*
		CHAPLAINS TO THE ARMY:					
		CHURCH OF ENGLAND.*					
		PRESBYTERIAN.*					
—	—	Allowance to Chaplain - - -	1,125	- -			
—	—	Travelling Allowances - - -	234	- -	1,360		
—	—	Contingent Expenses - - -	- -	- -			
				1,359		1,360	450
		ROMAN CATHOLIC.					
—	—	Allowance to Chaplains - - -	45,600	- -			
—	—	Travelling Allowances - - -	1,500	- -	52,640		
—	—	Contingent Expenses - - -	4,700	- -			
—	—	Compensation for use of Chapels -	- -	- -			
				51,800		52,640	55,348
		TOTAL (*Personnel*) - - - *Rs.*		53,159	- -	54,000	55,798

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 11) - - - *Rs.* 53,160.

* The pay and Allowances of the whole of the Chaplains of the Church of England are provided in the Civil Estimates.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 12.

EDUCATION.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		ARMY SCHOOLS. (*Materiel.*)	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
—	—	Purchase of Books, Materials, &c. -	3,500	- -	3,500		
—	—	Packing Charges and Miscellaneous	- -	- -			
				3,500		3,500	1,558
		TOTAL (*Materiel*) - - - *Rs.*	- -	3,500		3,500	
		MILITARY NORMAL SCHOOL.					
—	—	Establishment and Charges - -	940		1,000		
				940		1,000	
		CANTONMENT SCHOOLS.					
—	—	Establishments, &c. - - -	2,365		5,700		
				2,365		5,700	
		DONATIONS AND PAYMENTS OF SUBSISTENCE TO EDUCATIONAL INSTITUTIONS.					
		Lawrence Asylums - - - - - - -	48,000		48,000		
		Roman Catholic Orphanages - - - - -	10,300		10,300		10,666
		Male Orphan Asylum - - - - - - -	6,252		6,500		6,292
				64,552		64,800	
		TOTAL (*Personnel*) - - - *Rs.*		67,857	- -	71,500	
		TOTAL - - - *Rs.*		71,357	- -	75,000	18,516

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 12) - - - *Rs.* 71,360.

GRANT 14.

SEA TRANSPORT CHARGES.

	BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
SEA TRANSPORT CHARGES. (*Personnel.*)	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Portion of Passage Money of European Corps forming the Relief for this year - - - - - - -	2,75,000		3,00,000		
Passage Money on account of Officers to and from Europe					
Ditto - of Invalids - - - - - - -	2,25,000		3,20,000		
Ditto - of Recruits - - - - - - -					
Ditto - of Officers and Troops proceeding from Port to Port - - - - -	3,50,000		1,30,000		
		8,50,000		7,50,000	11,72,876
MEDICAL COMFORTS, &c. (*Materiel.*)					
Medical Comforts, Bedding, Special Clothing, &c., supplied to Troops proceeding by Sea - - - - -	—	—	—	—	—
TOTAL - - - *Rs.*		8,50,000	- -	7,50,000	11,72,876

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 14), - - - *Rs.* 8,50,000.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 15.

MISCELLANEOUS SERVICES.

	BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
SANITARY COMMISSION.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1 President	36,000	- -			
3 Members, at 300 Rupees each per mensem	10,800	- -			
1 Secretary	8,709	- -			
5 Office Establishment	2,304	- -	53,000		
Printing Charges	1,000	- -			
Contingencies	3,800	- -			
		62,613			
Donation to Military Fund	- -	- -			
Allowance to Orphan Children	27,000	- -			
Printing Charges	8,000	- -			
Marching Batta and Travelling Allowances	1,00,000	- -			
Bounty Money to Recruits and Re-enlisted Men	50,000	- -			
Compensation for Losses	1,500	- -			
Compensation for loss of Staff and Command Allowances	3,500	- -			
Gratuities to Native Troops	5,000	- -	15,64,000		
Moonshee Allowance to Officers and men on passing in Native Languages	15,000	- -			
Purchase of Huts by Government	40,000	- -			
Compensation for dearness of Provisions	9,60,000	- -			
House-rent to Non-Commissioned Officers and Soldiers	2,500	- -			
Extra Staff and Command Allowances	5,500	- -			
Contingencies	1,19,200	- -			
		13,37,200		15,64,000	11,73,829
TOTAL (*Personnel*) - - - *Rs.*	13,99,813		- -	16,20,000	11,73,829

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 15) - - - *Rs.* 13,99,810.

GRANT 16.

VOLUNTEER CORPS.

Numbers.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
1864-65.	1865-66.		*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		STAFF ALLOWANCES TO OFFICERS.					
		STAFF ALLOWANCES TO NON-COMMISSIONED OFFICERS.	12,000	- -	12,000	- -	31,503
		CAPITATION GRANTS.					
				12,000		12,000	
		TOTAL (*Personnel*) - - - *Rs.*		12,000	- -	12,000	31,503

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 16) - - - *Rs.* 12,000.

The Volunteers are also provided, at the expense of the Indian Government, with Arms, Ammunition, and Artillery and Engineer Stores, the cost of which is included in the foregoing Grants.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

NON-EFFECTIVE SERVICES.

GRANT 17.

REWARDS FOR MILITARY SERVICES.

Numbers.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
1864-65.	1865-66.		*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		GOOD SERVICE PENSIONS.					
–	8	Officers resident in India - -	8,000		—		
				8,000		—	—
		VICTORIA CROSS.					
5	5	Non-Commissioned Officers and Privates - - - - -	500		500		
				500		500	147
		ANNUITIES FOR MERITORIOUS SERVICE.					
16	16	Serjeants - - - - - -	2,500		2,500		
				2,500		2,500	1,860
		GRATUITIES FOR MERITORIOUS SERVICE.					
–	–	Non-Commissioned Officers and Privates - - - - -	3,000		3,400		
				3,000		3,400	2,094
		ORDER OF BRITISH INDIA.					
		NATIVE ARMY.					
1	4	1st Class - - - - - -	2,920	- -	4,500		
10	7	2d Class - - - - - -	2,555	- -			
				5,475		4,500	35,801
		ORDER OF MERIT.					
		NATIVE ARMY.					
–	–	1st Class - - - - - -	—				
–	–	2d Class - - - - - -	—				
92	93	3d Class - - - - - -	4,130	- -	4,100		
				4,130		4,100	2,587
		TOTAL (*Personnel*) - - - *Rs.*		23,605	- -	15,000	42,489

AMOUNT OF ESTIMATES FOR 1865-66 (GRANT 17) - - - *Rs.* 23,600.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 18.

RETIRED OFFICERS.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66. *Rs.*	*Rs.*	REGULAR ESTIMATE, 1864-65. *Rs.*	*Rs.*	ACTUALS, 1863-64. *Rs.*
3	3	General Officers	18,970				
3	4	Colonels	21,982				
4	3	Lieutenant Colonels	9,788		87,500		
10	8	Majors	19,425				
3	6	Captains	14,807				
1	–	Lieutenant	–	–			
				84,972		87,500	
		Inspector Generals of Hospitals	–	–			
		Deputy – – ditto	–	–			
		Surgeon Major	–	–			
5	3	Surgeons	18,612	–			
1	1	Assistant Surgeon	455	–			
		Veterinary Surgeons	–	–			
		Deputy Commissaries	–	–	27,500		
		Assistant ditto	–	–			
		Deputy Assistant ditto	–	–			
		Conductors	–	–			
		Sub-Conductors	–	–			
		Apothecaries	–	–			
		Stewards	–	–			
				19,067		27,500	1,36,130
		TOTAL (*Personnel*) – – – *Rs.*		1,04,039	– –	1,15,000	1,36,130

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 18) – – – *Rs.* 1,04,040.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 19.

MILITARY PENSIONS.

Numbers. 1864-65.	Numbers. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		PENSIONS TO EUROPEANS.					
		PENSIONS FOR WOUNDS.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
—	—	General Officers	-	-	8,800		
2	—	Colonels and Lieutenant-Colonels	-	-			
5	5	Majors	3,136	-			
3	1	Captains	60	-			
2	1	Lieutenants	686	-			
—	—	Cornets and Ensigns	-	-			
				4,182		8,800	6,696
		PENSIONS.					
3	5	Officers	12,048	-	2,71,700		
42	42	Warrant Officers	37,600	-			
118	109	Medical Warrant Officers	80,954	-			
677	677	Non-Commissioned Officers, Rank and File	1,57,380	-			
				2,87,982		2,71,700	2,53,935
		TOTAL PENSIONS TO EUROPEANS *Rs.*		2,92,164	-	2,80,500	
		PENSIONS TO NATIVES.					
		Pensions to Native Commissioned, Non-Commissioned Officers, Rank and File	22,32,617	-	25,89,500		
		Native Family Pensions (Heirs)	4,48,200	-			
		Special and Temporary Pensions	48,357	-			
						25,89,500	25,76,660
		TOTAL PENSIONS TO NATIVES *Rs.*		27,29,176			
		TOTAL (*Personnel*) *Rs.*		30,21,340	-	28,70,000	28,37,291

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 19) - - - *Rs.* 30,21,340.

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 20.

WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.

	BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
WIDOWS' PENSIONS.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Pensions to Widows (late Lord Clive's Fund) - - -					
Ditto - - admitted since passing of Indian Government Act of 1858 (Acts XXI. and XXII., c. 106) - - - - - - - - -	22,000		20,500		
		22,000		20,500	76,587
COMPASSIONATE ALLOWANCES.					
Pensions and Gratuities to Widows and Children of Officers who have been killed or have died of wounds - -	3,876		4,500		
		76		4,500	4,089
TOTAL (*Personnel*) - - - *Rs.*		25,876	- -	25,000	80,676

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 20) - - - *Rs.* 25,880.

GRANT 21.

CIVIL PENSIONS AND GRATUITIES.

Numbers.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUAL, 1863-64.
1864-65.	1865-66.	CIVIL PENSIONS.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
—	—	Pensioners drawing 300 rupees and upwards per mensem - - -					
—	—	Ditto drawing 200 rupees and upwards per mensem - - -					
—	—	Ditto drawing 100 rupees and upwards per mensem - - -	54,600	- -	53,200		
—	—	Ditto drawing under 100 rupees per mensem - - - - -					
				54,600		53,200	50,880
		GRATUITIES.					
		Gratuities to Discharged Public Servants of the Military Offices - - - - - - - - - -	1,000		1,800		
				1,000		1,800	1,985
		TOTAL (*Personnel*) - - - *Rs.*		55,600	- -	55,000	52,865

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 21) - - - *Rs.* 55,600.

MADRAS Military Budget Estimate for the Year 1865-66---*continued.*

RECEIPTS AND RECOVERIES.

STATEMENT showing the Estimated RECEIPTS and RECOVERIES on Account of MILITARY SERVICES to be Credited to REVENUE during the Year from 1 May 1865, to 30 April 1866.

(*See Statement, Page* 254.)

GRANTS.		BUDGET ESTIMATE, 1865-66.	REGULAR ESTIMATE, 1864-65.	ACTUALS, 1863-64.
		Rs.	*Rs.*	*Rs.*
1	Army and Garrison Staff	—	—	—
2	Administrative Staff	—	—	—
3	Regimental Pay, Allowances and Charges	—	—	—
4	Commissariat Establishments, Supplies, and Services	11,00,000	10,96,450	10,51,287
5	Stud and Remount Establishments, Supplies, and Services	45,500	21,288	69,153
6	Clothing Establishment, Supplies, and Services	92,500	76,000	109,252
7	Barrack Establishments, Supplies, and Services	—	—	—
8	Administration of Martial Law	—	—	—
9	Medical Establishments, Services, and Supplies	50,000	50,126	54,488
10	Ordnance Establishments, Stores, and Camp Equipage	1,50,000	1,31,645	1,65,945
11	Ecclesiastical	—	—	—
12	Education	-	-	2,625
13	Survey, Topographical and Trigonometrical	—	—	—
14	Sea Transport Charges	—	—	—
15	Miscellaneous Services	1,62,000	1,63,597	1,57,798
16	Volunteer Corps	—	—	—
	TOTAL *Rs.*	16,00,000	15,39,106	16,10,548

Madras Military Budget Estimate for the Year 1865-66.

Grant 3.—Appendix, No. 1.

DETAIL of the Regimental Establishments of the European and Native Armies in *Madras* during the Year 1865-66.

CORPS.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments in Madras. Officers.	Non-Commissioned Officers, Trumpeters, and Drummers.	Rank and File.	Total of all Ranks.	NATIVE ARMY. Established Strength of Native Brigades and Regiments in Madras. Europeans. Commissioned Officers.	Non-Commissioned Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total of all Ranks.	Educational Establishment.	Subordinate Medical and fixed Hospital Establishment.	Native Artificers and Followers.
ROYAL ARTILLERY.											
Royal Horse Artillery, D. Brigade	56	54	536	646	–	–	–	–	1	141	1,316
Royal Artillery, 14th Brigade	20	33	402	455	–	–	–	–	–		642
Ditto - 17th „	49	47	408	504	–	–	–	–	1		108
Ditto - 20th „	56	65	672	793	–	–	–	–	1		1,079
Ditto - 23d „	54	71	740	865	–	–	–	–	1		906
Native Artillery.											
Native Battery of Horse Artillery	–	–	–	–	*	5	110	115	–		321
Ditto - of Artillery	–	–	–	–	*	–	126	126	–		94
GOVERNOR'S BODY GUARD.											
Governor's Body Guard	–	–	–	–	1†	2	15	18	1	–	26
CAVALRY.											
European.											
1st Regiment of Dragoon Guards	32	53	462	547	–	–	–	–	3	31	698
18th ditto of Dragoons	32	53	462	547	–	–	–	–	3	31	698
Native.											
1st Regiment of Cavalry	–	–	–	–	26	2	427	455	1	4	581
2d - ditto	–	–	–	–	26	2	427	455	1	4	581
3d - ditto	–	–	–	–	26	2	427	455	1	4	581
4th - ditto	–	–	–	–	26	2	427	455	1	4	581
ROYAL ENGINEERS.											
Corps of Royal Engineers	94	–	–	94	–	–	–	–	–	–	–
SAPPERS AND MINERS.											
Sappers and Miners	–	–	–	–	1†	63	1,359	1,423	3	1	72
INFANTRY.											
European.											
1st Regiment of Foot, 1st Battalion	39	69	850	958	–	–	–	–	3	31	27
10th - ditto - 2d „	39	69	850	958	–	–	–	–	3	31	27
18th - ditto - 1st „	39	69	850	958	–	–	–	–	3	31	27
19th - ditto - 2d „	39	69	850	958	–	–	–	–	3	31	27
21st - ditto - 2d „	39	69	850	958	–	–	–	–	3	31	27
60th - ditto - 3d „	39	69	850	958	–	–	–	–	3	31	27
76th - ditto - „ „	39	69	850	958	–	–	–	–	3	31	27
102d - ditto - „ „	39	69	850	958	–	–	–	–	3	31	27
105th - ditto - „ „	39	69	850	958	–	–	–	–	3	31	27
108th - ditto - „ „	39	69	850	958	–	–	–	–	3	31	27
Carried forward	783	1,066	12,182	14,031	106	78	3,318	3,502	48	530	8,554

[redacted] Officers attached to these Batteries are included in the Strength of the European Army.

† Combatant Officers attached to these Corps are included in the Establishment of the Staff Corps, Royal Engineers, Native Infantry, and General [redacted] of this Presidency.

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 1. Detail of Regimental Establishments—*continued.*

CORPS.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments in Madras.				NATIVE ARMY. Established Strength of Native Brigades and Regiments in Madras.				Educational Establishment.	Subordinate Medical and fixed Hospital Establishment.	Native Artificers and Followers.
					Europeans.						
	Officers.	Non-Commissioned Officers, Trumpeters, and Drummers.	Rank and File.	Total of all Ranks.	Commissioned Officers.	Non-Commissioned Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total of all Ranks.			
Brought forward - - -	783	1,066	12,182	14,031	106	78	3,318	3,502	48	530	8,554
INFANTRY—*continued.*											
NATIVE.											
1st Regiment of Native Infantry - - - - -	–	–	–	–	27	2	769	798	1	2	22
2d - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
3d - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
4th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
5th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
6th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
7th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
8th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
9th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
10th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
11th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
12th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
13th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
14th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
15th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
16th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
17th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
18th - ditto - - - - - - -	–	–	–	–	–	–	–	–	–	–	–
19th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
20th - ditto - - - - - - -	–	–	–	–	27	2	770	799	1	2	22
21st - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
22d - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
23d - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
24th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
25th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
26th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
27th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
28th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
29th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
30th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
31st - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
32d - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
33d - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
34th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
35th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
36th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
37th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
38th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
39th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
40th - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
41st - ditto - - - - - - -	–	–	–	–	27	2	769	798	1	2	22
Carried forward - - -	783	1,066	12,182	14,031	1,186	158	34,079	35,423	88	610	9,434

MADRAS Military Budget Estimate for 1865-66.—Grant 3.—App. No. 1. Detail of Regimental Establishments—*continued.*

CORPS.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments in Madras. Officers.	Non-Commissioned Officers, Trumpeters, and Drummers.	Rank and File.	Total of all Ranks.	NATIVE ARMY. Established Strength of Native Brigades and Regiments in Madras. Europeans. Commissioned Officers.	Non-Commissioned Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total of all Ranks.	Educational Establishment.	Subordinate Medical and fixed Hospital Establishment.	Native Artificers and Followers.
Brought forward - - -	783	1,066	12,182	14,031	1,186	158	34,079	35,423	88	610	9,434
INVALID AND VETERAN ESTABLISHMENT.											
Invalid and Veteran Establishment. - - - - -	56	47	222	325	–	–	–	–	8	1	6
MISCELLANEOUS OFFICERS.											
Staff Corps - - - - - - - - - -	371	–	–	371	–	–	–	–	–	–	–
General List, Cavalry } Including Cadres of old Corps -	50	–	–	50	–	–	–	–	–	–	–
Ditto - Infantry } Including Cadres of old Corps -	257	–	–	257	–	–	–	–	–	–	–
Unattached Officers - - - - - - - -	2	–	–	2	–	–	–	–	–	–	–
General Officers unemployed - - - - - -	67	–	–	67	–	–	–	–	–	–	–
TOTAL FORCE IN MADRAS - - -	1,586	1,113	12,404	15,103	1,186	158	34,079	35,423	96	611	9,440

RECAPITULATION.

ARTILLERY.											
Royal Artillery - - - - - - - - -	235	270	2,758	3,263	–	–	–	–	4	} 141 {	4,051
Native ditto - - - - - - - - -	–	–	–	–	–	5	236	241	–	}	415
	235	270	2,758	3,263	–	5	236	241	4	141	4,466
CAVALRY.											
European - - - - - - - - - -	64	106	924	1,094	–	–	–	–	6	62	1,396
Governor's Body Guard - - - - - - -	–	–	–	–	1	2	15	18	1	–	26
Native - - - - - - - - - -	–	–	–	–	104	8	1,708	1,820	4	16	2,324
	64	106	924	1,094	105	10	1,723	1,838	11	78	3,746
ROYAL ENGINEERS.											
Corps of Royal Engineers - - - - - - -	94	–	–	94	–	–	–	–	–	–	–
SAPPERS AND MINERS.											
Sappers and Miners - - - - - - - -	–	–	–	–	1	63	1,359	1,423	3	1	72
INFANTRY.											
European - - - - - - - - - -	390	690	8,500	9,580	–	–	–	–	30	310	270
Native - - - - - - - - - -	–	–	–	–	1,080	80	30,761	31,921	40	80	880
	390	690	8,500	9,580	1,080	80	30,761	31,921	70	390	1,150
INVALID AND VETERAN ESTABLISHMENT.											
Invalid and Veteran Establishment - - - -	56	47	222	325	–	–	–	–	8	1	6
MISCELLANEOUS OFFICERS.											
Staff Corps - - - - - - - - - -	371	–	–	371	–	–	–	–	–	–	–
General List, Cavalry } Including the Cadres of old Corps	50	–	–	50	–	–	–	–	–	–	–
Ditto - Infantry } Including the Cadres of old Corps	257	–	–	257	–	–	–	–	–	–	–
Unattached Officers - - - - - - - -	2	–	–	2	–	–	–	–	–	–	–
General Officers unemployed - - - - - -	67	–	–	67	–	–	–	–	–	–	–
	747	–	–	747	–	–	–	–	–	–	–
TOTAL FORCE IN MADRAS - - -	1,586	1,113	12,404	15,103	1,186	158	34,079	35,423	96	611	9,440

MADRAS Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 3.—APPENDIX No. 2.

REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

ROYAL HORSE ARTILLERY.

HEAD QUARTERS' STAFF OF ONE BRIGADE.

Detail of the Staff of One Brigade.

RANKS.	Nos.	Rate of Pay per Mensem. Rs. a. p.	Total Pay per Mensem. Rs. a. p.	Total Pay per Annum. Rs. a. p.
Colonel Commandant	—			
Colonels	2	1,358 7 —	2,716 14 —	
Lieutenant Colonels	3	1,037 — —	3,111 — —	
Lieutenant Colonels on Major's Pay	1	— — —	609 6 4	
Adjutant (2d Captain)	1	— — —	473 — 4	
Quartermaster	1	— — —	327 10 4	
Riding Master	1	— — —	287 7 9	
Surgeon	1	— — —	789 3 —	
	10			1,02,175 5 —
Serjeant Major	1	— — —	61 3 —	
Quartermaster Serjeant	1	— — —	52 15 4	
Orderly Room Clerk	1	— — —	39 2 11	
Trumpet Major	1	— — —	39 2 11	
Hospital Serjeant	1	— — —	39 2 11	
Armourer Serjeant	1	— — —	39 2 11	
	6			3,250 8 —
TOTAL Number	16	and Pay per Annum — *Rs.*		1,05,425 13 —
Add,—Five days' Pay for Non-commissioned Officers				45 2 4
COMMAND, STAFF, AND HORSE ALLOWANCES:				
Brigade Command Allowance		— — —	400 — —	
Adjutant's Allowance		— — —	182 7 —	
Instructor of Gunnery		— — —	150 — —	
Quartermaster, for Office		— — —	85 — —	
Orderly Room Clerk		— — —	14 14 6	
Provost Serjeant		— — —	9 12 9	
Serjeants Instructors of Gunnery		14 14 6	29 13 —	
Hospital Writer		— — —	10 — —	
Horse Allowance		30 — —	1,200 — —	
				24,983 7 —
EDUCATIONAL ESTABLISHMENT:				
Moonshee	1	— — —	30 — —	
Allowance to Librarian	—	— — —	8 — —	
	1			456 — —
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT: (*See Recapitulation of European Artillery, page* 112.)				
NATIVE FOLLOWERS:				
Chowdry	1	— — —	14 — —	
Peons	2	6 — —	12 — —	
Horsekeepers	6	5 4 —	31 8 —	
Grass-cutters	6	4 — —	24 — —	
	15			978 — —
CONTRACT ALLOWANCES:				
Allowance for Shoeing Horses		2 — —	12 — —	
Allowance for Repair of Saddles		1 — —	6 — —	
				216 — —
TOTAL — — — *Rs.*				1,32,104 6 4
Add,—Additional Pay for length of Service to Surgeons				756 — —
Family Allowance to Women and Children				620 — —
TOTAL per Annum — — — *Rs.*				1,33,480 6 4

FOUR BATTERIES.

Detail of the Establishment of Four Batteries.

RANKS.	Nos.	Rate of Pay per Mensem. Rs. a. p.	Total Pay per Mensem. Rs. a. p.	Total Pay per Annum. Rs. a. p.
Captains	4	473 — 4	1,892 1 4	
2d Captains	4	473 — 4	1,892 1 4	
Lieutenants	8	305 4 —	2,442 — —	
Lieutenants	4	250 10 4	1,002 9 4	
Assistant Surgeons	4	317 8 —	1,270 — —	
	24			1,01,985 — —
Staff Serjeants	8	52 15 4	423 10 8	
Serjeants	24	39 2 11	940 6 —	
Trumpeters	4	26 15 —	107 12 —	
Ditto	4	16 3 7	64 14 4	
Farrier Serjeant and Carriage Smiths	4	45 — —	180 — —	
Corporals	24	29 6 2	705 4 —	
Bombardiers	24	26 15 —	646 8 —	
Shoeing and Carriage Smiths	8	28 7 6	227 12 —	
Collar Makers	4	25 6 6	101 10 —	
Wheelers	4	25 6 6	101 10 —	
Gunners	304	16 3 7	4,932 1 4	
Drivers	168	13 12 5	2,314 6 —	
SUPERNUMERARIES:				
Troop Quartermasters	4	191 7 —	765 12 —	
	584			1,38,139 12 —
TOTAL Number	608	and Pay per Annum — *Rs.*		2,40,124 12 —
Add,—Five days' Pay for Non-commissioned Officers and Men				1,790 14 2
COMMAND, STAFF, AND HORSE ALLOWANCES:				
Battery Command Allowance		30 — —	120 — —	
Rough Rider		7 8 —	30 — —	
Hospital Serjeant		7 8 —	30 — —	
Pay Serjeant		7 — —	28 — —	
Savings Bank Clerk		5 — —	20 — —	
Mess Allowance		40 — —	160 — —	
Horse Allowance		30 — —	1,680 — —	
				24,816 — —
EDUCATIONAL ESTABLISHMENT:				
Allowance to Schoolmaster		— — —	15 — —	
Allowance to Schoolmistress		— — —	10 — —	
				300 — —
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT: (*See Recapitulation of European Artillery, page* 286)				
NATIVE ARTIFICERS AND FOLLOWERS:				
Tindals	4	7 8 —	30 — —	
Store Lascars	48	6 — —	288 — —	
Puckallies	20	10 11 10	214 12 8	
Bheesthies	4	7 — —	28 — —	
Jemadar Syces	12	8 12 —	105 — —	
Syces	472	5 4 —	2,478 — —	
Grass-cutters	704	4 — —	2,816 — —	
Bullock-drivers	12	5 12 —	69 — —	
Mistry Smiths	4	12 — —	48 — —	
Firemen	4	10 — —	40 — —	
Filemen	8	10 — —	80 — —	
Hammermen	8	7 — —	56 — —	
Mistry Carpenters	4	14 — —	56 — —	
Carpenters	8	10 — —	80 — —	
Moochies	4	7 — —	28 — —	
	1316			77,001 8 —
CONTRACT ALLOWANCES:				
Allowance for Repair of Arms		30 — —	120 — —	
Ditto — Head and Heel Ropes		2 — —	1,424 — —	
Ditto — 24 Guns		15 — —	360 — —	
Ditto — 48 Spare Waggons and Carts		5 — —	240 — —	
Ditto — Grampots		20 — —	80 — —	
Ditto — Cavessons		5 — —	20 — —	
Ditto — 392 Sets of Harness		2 — —	784 — —	
Ditto — 280 Saddles		1 — —	280 — —	
Ditto — Petty Stores		2 12 —	11 — —	
				39,828 — —
TOTAL for Four Batteries — — — *Rs.*				3,83,861 2 2
Add,—Additional Pay for length of Service to Assistant Surgeons				4,824 — —
Family Allowance to Women and Children				12,340 — —
Good Conduct Allowance				7,320 — —
Good Shooting Allowance				370 — —
TOTAL per Annum — — — *Rs.*				4,08,715 2 2

RECAPITULATION.

	Rs. a. p.
HEAD QUARTERS' STAFF OF ONE BRIGADE	1,33,480 6 4
ESTABLISHMENT OF FOUR BATTERIES	4,08,715 2 2
PAY AND ALLOWANCES OF TWO VETERINARY SURGEONS	9,701 10 —
TOTAL — — — *Rs.*	5,51,897 2 6
Deduct,—Ten per Cent. on Establishment of Grass-cutters	3,379 3 2
For Officers in Europe: One 2d Captain and one Lieutenant	46,621 14 —
For Officers on Staff Employ: Two Colonels	
For Officers on Civil Employ: Nil	—
	50,001 1 2
TOTAL per Annum — — — *Rs.*	5,01,896 1 4

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ARTILLERY.

HEAD QUARTERS' STAFF OF THE 17TH, 20TH, AND 23RD BRIGADES AND DETAILS OF THE 14TH BRIGADE.

DETAILS OF THE ESTABLISHMENT.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonel Commandants	–		– – –	– – –	
Colonels – – –	6		1,265 5 –	7,591 14 –	
Lieutenant Colonels –	9		1,002 4 –	9,020 4 –	
Ditto (of 14th Brigade)	2		1,002 4 –	2,004 8 –	
Ditto on Major's Pay –	3		759 3 –	2,277 9 –	
Adjutants (2d Captains)	3		417 7 8	1,252 7 –	
Quartermasters – –	3		309 6 2	958 2 6	
Surgeons – – –	3		789 3 –	2,367 9 –	
		29			3,05,668 2 –
Serjeant Majors –	3		57 13 9	173 9 3	
Quartermaster Serjeants	3		50 8 2	151 8 6	
Orderly Room Clerks –	3		36 11 9	110 3 3	
Trumpet Majors –	3		36 11 9	110 3 3	
Armourer Serjeant –	1		– – –	36 11 9	
Hospital Serjeants –	3		36 11 9	110 3 3	
		16			8,309 7 –
TOTAL Number		45	and Pay per Annum – *Rs.*		3,13,977 9 –
Add—					
Five days' Pay for Non-commissioned Officers and Men –					115 6 8
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Brigade Command Allowance –			400 – –	1,200 – –	
Adjutant's Allowance – –			227 – –	681 – –	
Instructors of Gunnery – –			150 – –	450 – –	
Quartermasters – – –			85 – –	255 – –	
Orderly Room Clerks – –			14 14 6	44 11 6	
Provost Serjeant – –			9 12 9	29 6 3	
Serjeant Instructors of Gunnery			14 14 6	89 7 –	
Hospital Writers – – –			10 – –	30 – –	
Horse Allowance – – –			30 – –	690 – –	
					41,634 9 –
Carried forward – – – *Rs.*					3,55,727 8 8

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward – –				– – –	3,55,727 8 8
EDUCATIONAL ESTABLISHMENT:					
Monshees – –	3		30 – –	90 – –	
Allowance to Librarian – –	–		8 – –	24 – –	
		3			1,368 – –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
(*See* Recapitulation of European Artillery, page 286).					
NATIVE FOLLOWERS:					
Chowdries – –	3		14 – –	42 – –	
Peons – – –	6		6 – –	36 – –	
Horse-keepers –	12		5 4 –	63 – –	
Grass Cutters –	12		4 – –	48 – –	
		33			2,268 – –
		36			
CONTRACT ALLOWANCES;					
Allowance for Head and Heel Ropes – – – –			2 – –	36 – –	
Ditto Repair of Saddles –			1 – –	18 – –	
					648 – –
Add,—					
For Spare Officers, including Officers' Batteries:					
Captains – –	9		433 10 –	3,902 10 –	
2d Captains –	9		417 7 8	3,757 5 –	
Lieutenants – –	18		265 12 –	4,783 8 –	
Ditto – –	9		43 5 –	389 13 –	
		45			1,53,999 – –
Additional Pay for Length of Service to Surgeons – –					10,704 – –
Family Allowance to Women and Children – – – –					975 – –
TOTAL – – – *Rs.*					5,25,689 8 8

RECAPITULATION.

	Rs.	*a.*	*p.*
Total of Head Quarters' Staff of Brigades – – – – – – – – – – – –	5,25,689	8	8
Eleven Light Field Batteries (*see* page 111) – – – – – – – – – – –	8,90,072	15	4
One Heavy Battery (*see* page 111) – – – – – – – – – – – –	61,930	10	–
Ten Garrison Batteries (*see* page 112) – – – – – – – – – – – –	4,23,892	6	6
	19,01,585	8	6
Add,—			
Pay and Allowances of two Veterinary Surgeons for Field Batteries – – – – – – – –	9,486	–	–
Pay and Allowances of two Riding Masters for Field Brigades – – – – – – – – –	8,293	–	–
Pay of Non-Commissioned Officers of Local Detail – – – – – – – – – – –	8,836	–	–
	19,28,200	8	6
Deduct,—			
For Pay of Officers in Europe, &c.			
In Europe: 5 Colonels; 1 Lieutenant Colonel (as Major); 8 Captains; 10 Second Captains; 6 Lieutenants; 5 Ditto — *On Staff Employ:* 1 Colonel; 2 Lieutenant Colonels; 1 Captain; 4 Second Captains; 6 Lieutenants; 1 Ditto — *In Civil Employ:* 2 Lieutenant Colonels; 2 Captains; 3 Second Captains; 3 Lieutenants; 1 Ditto	3,51,160	4	–
TOTAL per Annum – – – *Rs.*	15,77,040	4	6

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ARTILLERY—*continued.*

ELEVEN LIGHT FIELD BATTERIES.

Detail of Establishment of One Battery.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain	1		- - -	433 10 -	
2d Captain	1		- - -	417 7 8	
Lieutenants	2		265 12 -	531 8 -	
Lieutenant	1		- - -	213 5 -	
Assistant Surgeon	1		- - -	317 8 -	
		6			22,961 - -
Staff Serjeants	2		50 8 2	101 - 4	
Serjeants	6		36 11 9	220 6 6	
Trumpeter	1		- - -	24 7 10	
Ditto	1		- - -	13 12 5	
Serjeant Farrier and Carriage Smith	1		- - -	42 8 10	
Corporals	6		26 15 -	161 10 -	
Bombardiers	6		24 7 10	146 15 -	
Shoeing and Carriage Smiths	2		26 - 4	52 - 8	
Collar Maker	1		- - -	22 15 4	
Wheeler	1		- - -	22 15 4	
Gunners	76		13 12 5	1,046 15 8	
Drivers	42		13 12 5	578 9 6	
		145			29,212 1 -
TOTAL Number	151		and Pay per Annum	-	52,173 1 -
Add—Five days' Pay for Non-Commissioned Officers and Men			-		405 11 8
COMMAND, STAFF AND HORSE ALLOWANCES:					
Battery Command and Allowance			- - -	30 - -	
Rough Rider			- - -	7 8 -	
Pay Serjeant			- - -	7 - -	
Hospital Serjeant			- - -	7 8 -	
Savings' Bank Clerk			- - -	5 - -	
Mess Allowance			- - -	40 - -	
Horse Allowance to Officers			30 - -	240 - -	
					4,044 - -
EDUCATIONAL ESTABLISHMENT:					
Allowance to Schoolmaster			- - -	15 - -	
Allowance to Schoolmistress			- - -	10 - -	
					300 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Tindal	1		- - -	7 8 -	
Lascars	12		6 - -	72 - -	
Puckallies	2		10 11 10	21 7 8	
Bheesthies	2		7 - -	14 - -	
Bullock Drivers	3		5 12 -	17 4 -	
Jemadar Syces	3		8 12 -	26 4 -	
Syces	71		5 4 -	372 12 -	
Grass Cutters	110		4 - -	440 - -	
Mistry Carpenter	1		- - -	14 - -	
Carpenters	2		10 - -	20 - -	
Mistry Smith	1		- - -	12 - -	
Hammermen	2		7 - -	14 - -	
Filemen	2		10 - -	20 - -	
Fireman	1		- - -	10 - -	
Moochie	1		- - -	7 - -	
		214			12,818 12 -
CONTRACT ALLOWANCES:					
Allowance for repair of Arms			- - -	30 - -	
Ditto - Head and Heel Ropes			2 - -	220 - -	
Ditto - Spare Waggons and Carts			5 - -	60 - -	
Gun Contingent Allowance			15 - -	90 - -	
Allowance for 90 sets of Harness			1 8 -	135 - -	
Ditto - 20 Saddles			1 - -	20 - -	
Ditto - 20 Grampots			- - -	20 - -	
Ditto - 20 Cavessons			- - -	5 - -	
Ditto - Petty Stores			- - -	- 12 -	
					6,960 - -
TOTAL of the Battery per Annum - - - *Rs.*					76,710 8 8
TOTAL of Eleven Batteries per Annum - - - *Rs.*					8,43,815 15 4
Add—					
Additional Pay for length of service of Assistant Surgeons					4,034 - -
Batta for Native Followers serving beyond Sea					5,256 - -
Family Allowance for Women and Children					27,685 - -
Good Conduct Allowance					14,520 - -
Good Shooting Allowance					570 - -
					8,95,880 15 4
Deduct—					
Ten per cent. on Establishment of Grass Cutters					5,808 - -
TOTAL - - - *Rs.*					8,90,072 15 4

ONE HEAVY FIELD BATTERY.

Detail of the Establishment.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain	1		- - -	433 10 -	
2d Captain	1		- - -	417 7 8	
Lieutenants	2		265 12 -	531 8 -	
Lieutenant	1		- - -	213 5 -	
		5			19,151 - -
Staff Serjeants	2		50 8 2	101 - 4	
Cattle Serjeant	1		- - -	36 11 9	
Serjeants	4		36 11 9	146 15 -	
Trumpeter	1		- - -	24 7 10	
Ditto	1		- - -	13 12 5	
Corporals	4		26 15 -	107 12 -	
Bombardiers	4		24 7 10	97 15 4	
Gunners	60		13 12 5	826 9 -	
		77			16,262 12 -
TOTAL Number	82		and Pay per Annum	-	35,413 12 -
Add—Five days' Pay for Non-Commissioned Officers and Men			-		225 14 -
COMMAND, STAFF AND HORSE ALLOWANCES:					
Battery Command Allowance			- - -	250 - -	
Cattle Serjeant			- - -	26 - -	
Pay Serjeant and Savings' Bank Clerk			- - -	7 - -	
Mess Allowance			- - -	40 - -	
Horse Allowance to Officers			30 - -	210 - -	
					6,324 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Tindal	1		- - -	7 8 -	
Store Lascars	12		6 - -	72 - -	
Tent Lascars	2		5 12 -	11 8 -	
Puckallies	2		9 - -	18 - -	
Bheesthies	7		7 - -	49 - -	
Sweepers	3		4 - -	12 - -	
Jemadar Driver	1		- - -	17 - -	
Sirdar Drivers	5		12 - -	60 - -	
Drivers	127		6 8 -	825 8 -	
Jemadar Mahout	1		- - -	16 - -	
Mahouts	9		9 - -	81 - -	
Coolies	9		6 - -	54 - -	
Syces	5		5 4 -	26 4 -	
Grass Cutters	5		4 - -	20 - -	
Mistry Smith	1		- - -	12 - -	
Fireman	1		- - -	10 - -	
Filemen	2		10 - -	20 - -	
Hammermen	2		7 - -	14 - -	
Mistry Carpenter	1		- - -	14 - -	
Carpenters	2		10 - -	20 - -	
Moochie	1		- - -	7 - -	
		199			16,401 - -
CONTRACT ALLOWANCES:					
Allowance for Shoeing five Horses			2 - -	10 - -	
Ditto - Grampots			- - -	1 - -	
Ditto - Petty Stores			- - -	- 12 -	
					141 - -
Add—					
Family Allowance to Women and Children					2,105 - -
Good Conduct Allowance					1,320 - -
TOTAL - - - *Rs.*					61,930 10 -

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ARTILLERY—*continued.*

TEN GARRISON BATTERIES.

Detail of the Establishment of One Battery.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain	1		- - -	433 10 -	
2d Captain	1		- - -	417 7 8	
Lieutenants	2		265 12 -	531 8 -	
Lieutenant	1	5	- - -	213 5 -	19,151 - -
Staff Serjeant	1		- - -	50 8 2	
Serjeants	4		36 11 9	146 15 -	
Trumpeter	1		- - -	24 7 10	
Ditto	1		- - -	13 12 5	
Corporals	4		26 15 -	107 12 -	
Bombardiers	4		24 7 10	97 15 4	
Gunners	60	75	13 12 5	826 9 -	15,215 13 -
TOTAL Number	80		and Pay per Annum, *Rs.*		34,366 13 -
Add—Five days' pay for Non-Commissioned Officers and Men					211 5 3
COMMAND AND STAFF ALLOWANCES:					
Battery Command Allowance				30 - -	
Pay Serjeant and Savings' Bank Clerk				7 - -	
Mess Allowance				40 - -	924 - -
NATIVE FOLLOWERS:					
Tindal	1		- - -	7 8 -	
Store Lascars	6		6 - -	36 - -	
Lascars	2		5 12 -	11 8 -	
Puckallies	2		9 - -	18 - -	
Sweepers	2	13	4 - -	8 - -	972 - -
CONTRACT ALLOWANCES:					
Allowance for repair of Arms				30 - -	
Ditto - Petty Stores				- 12 -	369 - -
TOTAL for One Battery per Annum			*Rs.*		36,843 2 3
TOTAL for Ten Batteries per Annum			*Rs.*		3,68,431 6 6
Add—					
Colonial Allowance for Officers					15,120 - -
Allowance for Educational Establishment					540 - -
Family Allowance to Women and Children					23,905 - -
Good Conduct Allowance					13 200 - -
Good Shooting Allowance					560 - -
					4,21,756 6 6
FOR MOUNTAIN TRAIN BATTERY AT TOUNGHOO:					
Nineteen Artificers and Followers					1,848 - -
Contract Allowances					288 - -
TOTAL			*Rs.*		4,23,892 6 6

ROYAL ARTILLERY DIVISIONS.

RANKS.	Nos.		Rate of Staff Pay per Mensem.	Total Staff Pay per Mensem.	Total Staff Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
COMMAND AND STAFF ALLOWANCES:					
Commandant	1		- - -	300 - -	
Ditto	1		- - -	200 - -	
Adjutants	3		181 5 -	543 15 -	
Serjeant Majors	2		14 14 6	29 13 -	
Quartermaster Serjeant	1		- - -	14 14 6	
Serjeants	5	13	10 - -	50 - -	13,663 14 -
Additional Staff Allowances (detail not available)					4,410 11 -
TOTAL per Annum			*Rs.*		18,074 9 -

RECAPITULATION OF ROYAL ARTILLERY.

	Royal Horse Artillery.	Royal Artillery.	Royal Artillery Divisions.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Pay of Officers	2,19,441 15 -	9,70,536 2 -	- - -	11,89,978 1 -
Deduct—For Pay of Officers in Europe, &c.	46,621 14 -	3,51,160 4 -	- - -	3,97,782 2 -
	1,72,820 1 -	6,19,375 14 -	- - -	7,92,195 15 -
Pay of Non-Commissioned Officers, Rank and File	1,48,226 4 6	5,13,816 10 6	- - -	6,57,042 15 -
Pay of Educational Establishment	756 - -	5,208 - -	- - -	5,964 - -
Pay of Subordinate Medical and Fixed Hospital Establishments:				
4 Second Apothecaries, at *Rs.* 126 5 - each, per mensem 18 Assistant Apothecaries, at 70 - - „ 2 Second Dressers, at 24 8 - „ 117 Servants, at various rates 141	- - -	- - -	- - -	32,503 - -
Pay of Native Artificers and Followers	74,600 4 10	1,70,691 3 -	- - -	2,45,291 7 10
Command, Staff, and Horse Allowances	49,799 7 -	1,01,682 9 -	18,074 9 -	1,69,556 9 -
Contract Allowances	40,044 - -	81,426 - -	- - -	1,21,470 - -
Family Allowances to Women and Children	12,960 - -	54,670 - -	- - -	67,630 - -
Good Conduct Allowance	7,320 - -	29,040 - -	- - -	36,360 - -
Good Shooting Allowance	370 - -	1,130 - -	- - -	1,500 - -
TOTAL *Rs.*	5,01,896 1 4	15,77,040 4 6	18,074 9 -	21,29,513 14 10

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

NATIVE ARTILLERY.

ONE NATIVE BATTERY OF HORSE ARTILLERY.

Detail of the Establishment.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain	1		- - -	473 - 4	
2d Captain	1		- - -	473 - 4	
Lieutenants	3		305 4 -	915 12 -	
		5			22,341 8 -
Staff Serjeants	2		52 15 4	105 14 8	
Serjeants	3		39 2 11	117 8 9	
		5			2,681 9 -
Subadar	1		- - -	101 - -	
Jemadars	2		39 8 -	79 - -	
Havildars	3		25 - -	75 - -	
Ditto	3		20 - -	60 - -	
Naiques	2		20 8 -	41 - -	
Ditto	4		16 - -	64 - -	
Trumpeters	2		16 - -	32 - -	
Farriers	3		16 10 4	49 15 -	
Privates	2		12 8 -	25 - -	
Ditto	82		9 - -	738 - -	
Recruit and Pension Boys	6		3 8 -	21 - -	
		110			15,431 4 -
TOTAL NUMBER	120		and Pay per Annum, *Rs.*		40,454 5 -
Add—					
Five Days' Pay of Non-commissioned Officers					37 4 -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Battery Command			- - -	30 - -	
Havildar Major			- - -	2 - -	
Orderly Havildar			- - -	1 13 10	
Drill Havildar			- - -	10 8 -	
Drill Naique			- - -	7 - -	
Rough Rider, 1st Class			- - -	5 4 -	
Ditto 2d Class			- - -	3 8 -	
Horse Allowance			30 - -	360 - -	
					5,041 6 -
NATIVE ARTIFICERS AND FOLLOWERS:					
Jemadar Syces	3		8 12 -	26 4 -	
Syces	118		5 4 -	619 8 -	
Grass-cutters	178		4 - -	712 - -	
Puckallies	3		10 11 10	32 3 6	
Bheesthy	1		- - -	7 - -	
Mistry Carpenter	1		- - -	14 - -	
Carpenters	2		10 - -	20 - -	
Mistry Smith	1		- - -	12 - -	
Hammermen	2		7 - -	14 - -	
Filemen	2		10 - -	20 - -	
Fireman	1		- - -	10 - -	
Moochie	1		- - -	7 - -	
Bullock Drivers	3		5 12 -	17 4 -	
Toty	1		- - -	7 - -	
Lascars	2		6 5 4	12 10 8	
Store Lascars	2		6 - -	12 - -	
		321			18,514 10 -
CONTRACT ALLOWANCES:					
Allowance for repair of Arms			- - -	30 - -	
Ditto - for Head and Heel Ropes			2 - -	356 - -	
Gun Contingent Allowance			15 - -	90 - -	
Allowance for spare Waggons and Carts			5 - -	60 - -	
Ditto - for Gram Pots			- - -	20 - -	
Ditto - for Cavessous			- - -	5 - -	
Ditto - for Petty Stores			- - -	2 12 -	
Ditto - for 98 sets of Harness			2 - -	196 - -	
Ditto - for 70 Saddles			1 - -	70 - -	
					9,957 - -
					74,004 9 -
Add—					
Family Allowance for Women and Children					846 - -
Good Conduct Pay					1,524 - -
					76,374 9 -
Deduct—					
Ten per Cent. on Establishment of Grass Cutters					864 - -
TOTAL - - - *Rs.*					75,510 9 -

NATIVE BATTERY OF ARTILLERY.

Detail of the Establishment.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Lieutenant	1		- - -	205 12 -	
Ditto	1		- - -	213 5 -	
		2			5,748 12 -
Subadars	2		80 - -	160 - -	
Jemadars	2		35 - -	70 - -	
Havildars	8		14 - -	112 - -	
Naiques	8		12 - -	96 - -	
Buglers	2		11 - -	22 - -	
Privates	92		7 - -	644 - -	
Recruit Boys	6		3 8 -	21 - -	
Pension Boys	6		3 8 -	21 - -	
		126			13,752 - -
TOTAL NUMBERS	128		and Pay per Annum, *Rs.*		19,500 12 -
COMMAND, STAFF AND HORSE ALLOWANCES:					
Command Allowance			25 - -	50 - -	
Brigade Havildars			2 - -	4 - -	
Orderly Havildars			1 13 10	3 11 8	
Horse Allowance			30 - -	60 - -	
					1,412 12 -
NATIVE ARTIFICERS AND FOLLOWERS:					
Mistry Carpenters	2		14 - -	28 - -	
Carpenters	2		10 - -	20 - -	
Firemen	2		10 - -	20 - -	
Filemen	2		10 - -	20 - -	
Hammermen	2		7 - -	14 - -	
Bheesthies	2		7 - -	14 - -	
Moochies	2		7 - -	14 - -	
Tent Lascars	2		6 5 4	12 10 8	
Store Lascars	10		6 - -	60 - -	
No. 1 KARKHANA ATTACHED:					
Jemadar Drivers	1		- - -	17 - -	
Sirdar Drivers	3		12 - -	36 - -	
Drivers	64		7 8 -	480 - -	
		94			8,828 - -
CONTRACT ALLOWANCES:					
Gun Contingent Allowance			15 - -	90 - -	
Store Carts			5 - -	10 - -	
Stationery Allowance			3 8 -	7 - -	
No. 1 KARKHANA ATTACHED:					
Stationery Allowance			3 8 -	7 - -	
Massals and Medicines			- - -	16 6 7	
					1,564 15 -
					31,306 7 -
Add—					
Family Allowance for Women and Children					186 - -
Good Conduct Allowance					1,796 - -
TOTAL - - - *Rs.*					33,288 7 -

RECAPITULATION OF NATIVE ARTILLERY.

	Pay of Europeans.		Pay of Natives.	Native Artificers and Followers.	Command, Staff, and Horse Allowances.	Contract Allowances.	Family Allowances.	Good Conduct Allowance.	TOTAL.
	Officers.	Non-Commissioned Officers.							
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Native Battery of Horse Artillery	22,341 8 -	2,718 13 -	15,431 4 -	17,650 10 -	5,041 6 -	9,957 - -	846 - -	1,524 - -	75,510 9 -
Ditto of Artillery	5,748 12 -	- -	13,752 - -	8,828 - -	1,412 12 -	1,564 15 -	186 - -	1,796 - -	33,288 7 -
TOTAL - - - *Rs.*	28,090 4 -	2,718 13 -	29,183 - -	26,478 10 -	6,454 2 -	11,521 15 -	1,032 - -	3,320 - -	1,08,799 - -

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

GOVERNOR'S BODY GUARD.

DETAIL OF THE ESTABLISHMENT.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain	1		- - -	473 - 4	
Lieutenant	1		- - -	305 4 -	
Veterinary Surgeon	1		- - -	305 4 -	
		3			13,002 4 -
Serjeant Major	1		- - -	69 2 1	
Quartermaster Serjeant	1		- - -	63 2 2	
		2			1,587 3 -
Trumpeters	2		16 - -	32 - -	
Farriers, 1st Class	2		18 13 10	37 11 8	
Farrier, 2d Class	1		- - -	16 10 4	
Recruit and Pension Boys	10		3 8 -	35 - -	
		15			
		20			
2 Subadars, attached			30 - -	60 - -	
4 Jemadars, ditto			8 - -	32 - -	
8 Havildars, ditto			5 - -	40 - -	
6 Naiques, ditto			4 - -	24 - -	
2 Trumpeters			4 - -	8 - -	
3 Farriers			4 10 10	14 - 6	
100 Troopers, attached			1 8 -	150 - -	
					5,392 14 -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Command Allowance			- - -	200 - -	
Adjutant's Allowance			- - -	147 - -	
Serjeant Major, as Riding Master			- - -	17 8 -	
Subadar Major			- - -	25 - -	
Native Adjutant			- - -	17 8 -	
Farrier Major			- - -	21 - -	
Regimental Havildar Major			- - -	10 - -	
Drill Havildar			- - -	10 8 -	
Troop Havildar Major			- - -	2 - -	
Orderly Havildar			- - -	1 13 10	
Rough Riders, 1st Class			5 4 -	10 8 -	
Horse Allowance to Officers			- - -	210 - -	
Conveyance Allowance to Veterinary Surgeon			- - -	30 - -	
					8,434 6 -
Carried forward				*Rs.*	28,416 11 -

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward			- - -	- - -	28,416 11 -
EDUCATIONAL ESTABLISHMENT:					
Moonshee	1		- - -	20 - -	
		1			240 - -
NATIVE FOLLOWERS:					
Puckallies	2		10 11 8	21 7 4	
Lascars	5		6 5 4	31 10 8	
Toty	1		- - -	7 - -	
Jemadar Syces	2		8 12 -	17 8 -	
Syces	8		5 4 -	42 - -	
Grass Cutters	8		4 - -	32 - -	
		26			1,819 8 -
CONTRACT ALLOWANCES:					
Half-mounting			1 - -	125 - -	
Stationery and Repair of Arms			- - -	75 - -	
Allowance for Firewood			- 14 -	112 - -	
					3,744 - -
Family Allowance to Women and Children			- - -	- - -	768 - -
TOTAL				*Rs.*	34,988 3 -

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

CAVALRY.

EUROPEAN CAVALRY (TWO REGIMENTS).

DETAILED ESTABLISHMENT OF ONE REGIMENT OF SEVEN TROOPS.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
Colonels	–		–	–	–
Lieutenant Colonel	1		– – –	1,037 – –	
Majors	2		809 6 4	1,618 12 8	
Captains	7		473 – 4	3,311 2 4	
Lieutenants	7		305 4 –	2,136 12 –	
Cornets	7		250 10 4	1,754 8 4	
Paymaster	1		– – –	445 13 –	
Adjutant	1		– – –	305 4 –	
Riding Master	1		– – –	329 14 9	
Quartermaster	1		– – –	299 3 10	
Surgeon	1		– – –	780 3 –	
Assistant Surgeons	2		317 8 –	635 – –	
Veterinary Surgeon	1		– – –	250 10 4	
		32			1,54,959 3 –
Regimental Serjeant Major	1		– – –	51 7 –	
Bandmaster Serjeant	1		– – –	51 7 –	
Quartermaster Serjeant	1		– – –	45 7 6	
Troop Serjeant Majors	7		42 10 10	298 11 10	
Serjeant Instructor of Musketry	1		– – –	39 4 11	
Paymaster Serjeant	1		– – –	28 10 4	
Armourer Serjeant	1		– – –	67 5 7	
Hospital Serjeant	1		– – –	33 8 9	
Saddler Serjeant	1		– – –	28 10 4	
Orderly-room Clerk	1		– – –	28 10 4	
Farrier Major	1		– – –	48 15 8	
Farriers	7		31 13 5	222 13 11	
Trumpet Major	1		– – –	28 10 4	
Serjeants	21		28 10 4	601 9 –	
Trumpeters	7		16 7 8	115 5 8	
Corporals	28		18 14 10	529 15 4	
Privates	434		14 2 11	6,155 1 10	
		515			1,00,508 8 –
TOTAL Number	547		and Pay per Annum, Rs.		2,55,467 11 –
Add,—Five days' Pay of Non-Commissioned Officers, Rank and File					1,395 15 2
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Regimental Command Allowance				400 – –	
Troop Allowance				210 – –	
Adjutant's Allowance				207 7 –	
Instructor of Musketry				150 – –	
Paymaster's Office Allowance				65 5 4	
Quartermaster's Office Allowance				85 – –	
Interpreter's Allowance				100 – –	
Drill Serjeant				14 – –	
Provost Serjeant				9 12 9	
Drill Corporal				7 – –	
Savings' Bank Clerk				8 – –	
Pay Serjeants			7 – –	49 – –	
Rough Riders				18 10 –	
Store Serjeant				3 8 –	
Hospital Writer				10 – –	
Mess Allowance				150 – –	
Horse Allowance of Officers			30 – –	2,370 – –	
Veterinary Surgeon's Conveyance Allowance				30 – –	
					46,652 5 –
Carried forward			Rs.		3,03,515 15 2

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward	–	–	– – –	– – –	3,03,515 15 2
EDUCATIONAL ESTABLISHMENT:					
Trained Schoolmaster	1		– – –	52 10 5	
Staff Allowance to ditto	–		– – –	29 13 1	
Trained Schoolmistress	1		– – –	25 – –	
Allowance to Assistant Schoolmaster	–		– – –	10 – –	
Allowance to Soldier Assistants	–		– – –	12 – –	
Allowance to Librarian	–		– – –	8 – –	
Moonshee	1		– – –	30 – –	
		3			2,009 10 –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENTS:					
Second Apothecary	1		– – –	126 5 –	
Assistant Apothecary	1		– – –	70 – –	
Second Dresser	1		– – –	24 8 –	
Nurse	1		– – –	10 – –	
Cook	1		– – –		
Cook's Mate	1		– – –		
Cooly Maistry	1		– – –		
Coolies, 1st Class	3		– – –		
Coolies, 2d Class	8		– – –		
Cooly	1		– – –	170 – –	
Puckallies	2		– – –		
Sweepers	3		– – –		
Tailors	2		– – –		
Toties	3		– – –		
Washermen	2		– – –		
		31			
Additional Pay to Apothecaries				45 7 –	
					5,355 – –
NATIVE FOLLOWERS:					
Chowdry	1		– – –	14 – –	
Puckallies	14		10 11 10	150 5 8	
Peons	2		6 – –	12 – –	
Jemadar Syces	7		8 12 –	61 4 –	
Horsekeepers	184		5 4 –	966 – –	
Grass-cutters	490		4 – –	1,960 – –	
		698			37,963 4 –
CONTRACT ALLOWANCES:					
Allowances for Repair of Arms			20 – –	140 – –	
Head and Heel Ropes			2 7 9	1,217 5 6	
Medicines			– 5 –	153 – –	
Riding House Expenses			– – –	40 – –	
					18,605 10 –
TOTAL for One Regiment per Annum				Rs.	3,67,449 7 2
TOTAL for Two Regiments per Annum				Rs.	7,34,898 14 4

RECAPITULATION.

	Rs. a. p.
Total Pay for Two Regiments per Annum	7,34,898 14 4
Add,—Additional Pay for Length of Service of Paymasters, Quartermasters, Surgeons, and Assistant Surgeons	14,748 – –
Additional Pay for Length of Service of Hospital Serjeants	88 – –
Stationery Allowance to Instructors of Musketry of two Regiments	40 – –
Staff Pay of Assistant Instructors of Musketry (say, for six months)	1,200 – –
Family Allowances to Women and Children	15,040 – –
Good Conduct Allowance	14,760 – –
Good Shooting Allowance	360 – –
	7,82,034 14 4
Deduct,—Ten per Cent. on Establishment of Grass-cutters (Rs. a. p. 4,704 – –)	
Pay of Officers in Europe and in Staff Employ:	
In Europe: 1 Lieutenant Colonel, 2 Majors, 2 Captains (67,609 – –)	
On Staff Employ: 1 Major, 1 Captain (67,609 – –)	
In Civil Employ: Nil.	
	72,313 – –
TOTAL Rs.	7,09,721 14 4

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

CAVALRY—*continued.*

NATIVE CAVALRY (FOUR REGIMENTS).

DETAIL ESTABLISHMENT OF ONE REGIMENT OF SIX TROOPS.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonel	–	–	—	—	
Lieutenant Colonel	1			1,037 – –	
Major	1			809 6 4	
Captains	7		473 – 4	3,311 2 4	
Lieutenants	9		305 4 –	2,747 4 –	
Cornets	4		250 10 4	1,002 9 4	
Riding Master	1			192 14 –	
Surgeon Major	1			1,000 – –	
Assistant Surgeon	1			600 – –	
Veterinary Surgeon	1			305 4 –	
		26			1,32,066 – –
Serjeant Major	1			69 2 1	
Quartermaster Serjeant	1			63 2 2	
		2			1,587 3 –
Subadars, 1st Class	2		119 – –	238 – –	
Ditto 2d Class	2		101 8 –	203 – –	
Ditto 3d Class	2		91 – –	182 – –	
Jemadars	3		40 – –	120 – –	
Ditto	3		32 – –	96 – –	
Havildars	31		20 – –	620 – –	
Naiques	24		16 – –	384 – –	
Trumpeters	7		16 – –	112 – –	
Farriers, 1st Class	3		18 13 10	56 9 6	
Ditto 2d Class	10		16 10 4	166 7 4	
Privates	300		9 – –	2,700 – –	
Recruit and Pension Boys	40		3 8 –	140 – –	
		427			60,216 10 –
TOTAL Number	455		and Pay per Annum	*Rs.*	1,93,869 13 –
COMMAND STAFF, AND HORSE ALLOWANCES:					
Regimental Command Allowance				400 – –	
Troop Allowance			30 – –	180 – –	
Adjutant's Allowance				207 7 –	
Quartermaster and Interpreters				132 – –	
Subadar Majors				25 – –	
Regimental Havildar Majors				10 – –	
Trumpet Majors				14 – –	
Farrier Majors				21 – –	
Native Adjutants				17 8 –	
Drill Havildars				10 8 –	
Drill Naiques				7 – –	
Troop Havildar Majors			2 – –	12 – –	
Orderly Havildars			1 13 10	11 3 –	
Rough Riders, 1st Class			5 4 –	31 8 –	
Ditto 2d Class			3 8 –	21 – –	
Mess Allowance				120 – –	
Horse Allowance to Officers			30 – –	1,920 – –	
Conveyance Allowance to Veterinary Surgeon				30 – –	
					38,041 8 –
Carried forward				*Rs.*	2,31,911 5 –

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward					2,31,911 5 –
EDUCATIONAL ESTABLISHMENT:					
Moonshee	1			30 – –	
Stationery Allowance for School	–			21 – –	
		1			612 – –
SUBORDINATE MEDICAL ESTABLISHMENT:					
Assistant Apothecary	1			70 – –	
Second Dresser	1			24 8 –	
Veterinary Pupils	2			28 – –	
		4			1,470 – –
NATIVE FOLLOWERS:					
Chowdrie	1			14 – –	
Puckallies	6		10 11 10	64 7 –	
Second Tindal	1			7 – –	
Lascars	6		6 5 4	38 – –	
Peons	2		6 – –	12 – –	
Toties	2		7 – –	14 – –	
Jemadar Syces	6		8 12 –	52 8 –	
Syces	166		5 4 –	871 8 –	
Grass Cutters	391		4 – –	1,564 – –	
		581			31,649 4 –
CONTRACT ALLOWANCES:					
Allowance for Repair of Arms	20	– –		120 – –	
Ditto for Head and Heel Ropes	2	12 9		1,093 9 3	
					14,562 15 –
TOTAL for One Regiment per Annum				*Rs.*	2,80,205 8 –
TOTAL for Four Regiments per Annum				*Rs.*	11,20,822 – –
Add—					
Pay, &c. of additional Lieutenant Colonel					13,884 – –
Pay and Allowances of Officers doing Duty:					
From Staff Corps			1 Lieutenant Colonel		
From General List (Cavalry) and Cadres of Old Corps			2 Majors 12 Captains 18 Lieutenants		1,93,427 4 –
Additional Pay of Surgeons and Veterinary Surgeons					6,756 – –
Ditto – – Native Non-Commissioned Officers					1,500 – –
Band Allowance for two Regiments					200 – –
Family Allowance to Women and Children					5,808 – –
Good Conduct Allowance					22,056 – –
					13,64,453 4 –
Deduct—				*Rs. a. p.*	
Ten per Cent. on Establishment of Grass Cutters				7,488 – –	
Pay, &c. of Officers in Europe, &c.:					
In Europe: 6 Captains. 1 Veterinary Surgeon.	*In Staff Corps:* 2 Majors. 1 Captain.				
On Staff Employ: 2 Captains.	*On Civil Employ:* 3 Captains.			3,45,438 13 –	
Wanting to Complete: 1 Captain. 34 Lieutenants.	16 Cornets. 3 Assistant Surgeons.				
					3,52,926 13 –
TOTAL				*Rs.*	10,11,526 7 –

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ENGINEERS.

ESTABLISHMENT.	Nos.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonels	4	1,265 5 –	5,061 4 –	
Lieutenant Colonels	8	1,002 4 –	8,018 – –	
Lieutenant Colonels (as Majors)	2	759 3 –	1,518 6 –	
Captains and 2d Captains	32	433 10 –	13,876 – –	
Lieutenants	32	265 12 –	8,504 – –	
2d Lieutenants	16	213 5 –	3,413 – –	
	94			4,84,687 8 –
Carried forward				4,84,687 8 –

DEDUCTIONS.	Nos.		For Full Pay of Officers in Europe and on Staff Employ.	For Difference between Full and Net Pay of Officers in the Department of P. W., &c.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Brought forward			– – –	– – –	– – –	4,84,687 8 –
Colonel	1		1,265 5 –	– – –	1,265 5 –	
Ditto	3	4	– – –	960 15 –	2,882 13 –	
Lieutenant Colonels	3		1,002 4 –	– – –	3,006 12 –	
Ditto	4		– – –	758 12 –	3,035 – –	
Ditto (as Majors)	1	8	– – –	576 9 –	576 9 –	
Captains and 2d Captains	9		433 10 –	– – –	3,902 10 –	
Ditto	22	31	– – –	293 10 –	6,459 12 –	
Lieutenants	3		265 12 –	– – –	797 4 –	
Ditto	26	29	– – –	195 12 –	5,089 8 –	
		72				3,24,186 12 –
For Officers wanting to complete:			Rate per Mensem.			1,60,500 12 –
Lieutenants	3		265 12 –		797 4 –	
2d Lieutenants	16	19	213 5 –		3,413 – –	
						50,523 – –
		91		TOTAL		1,09,977 12 –

SAPPERS AND MINERS.

DETAIL OF THE ESTABLISHMENT OF THE CORPS CONSISTING OF TEN COMPANIES.

RANKS.	Nos.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1	– – –	1,002 4 –	
Adjutant	1	– – –	265 12 –	
Quartermaster and Interpreter	1	– – –	374 1 –	
Medical Officer	1	– – –	800 – –	
Doing Duty Officers	15	– – –	4,641 – –	
	19			84,996 12 –
Conductor	1	– – –	145 14 –	
Serjeant Major	1	– – –	65 3 7	
Quartermaster Serjeant	1	– – –	57 12 4	
Serjeants	20	37 14 3	757 13 –	
1st Corporals	20	27 15 3	559 1 –	
2d Corporals	20	23 4 8	465 13 4	
	63			24,618 15 –
Subadars, 1st Class	2	100 – –	200 – –	
Subadars, 2d Class	3	80 – –	240 – –	
Subadars, 3d Class	5	67 – –	335 – –	
Jemadars, 1st Class	5	35 – –	175 – –	
Jemadars, 2d Class	5	30 – –	150 – –	
Havildars	41	14 – –	574 – –	
Naicks	80	12 – –	960 – –	
Buglers	20	11 – –	220 – –	
Privates	1050	7 – –	7,350 – –	
Recruit and Pension Boys	48	3 8 –	168 – –	
RECRUIT ESTABLISHMENT:				
Havildars	2	14 – –	28 – –	
Naicks	4	12 – –	48 – –	
Privates	94	7 – –	658 – –	
	1359			1,33,272 – –
	1441			
COMMAND, STAFF, AND HORSE ALLOWANCES:				
Command Allowance		– – –	600 – –	
Company Allowance		– – –	300 – –	
Adjutant's Allowance		– – –	212 7 –	
Quartermaster's Allowance		– – –	137 – –	
Sapper Allowance		– – –	1,020 – –	
Commandant's Horse Allowance		– – –	30 – –	
Subadar Major		– – –	25 – –	
Native Adjutant		– – –	17 8 –	
Havildar Major		– – –	10 – –	
Drill Havildars		– – –	5 4 –	
Drill Naicks		– – –	3 8 –	
Bugle Major		– – –	5 13 4	
Colour Havildars		2 – –	20 – –	
Pay Havildars		1 13 10	18 10 4	
Mess Allowance		– – –	120 – –	
				30,302 – –
Carried forward				2,73,189 11 –

RANKS.	Nos.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward		– – –	– – –	2,73,189 11 –
EDUCATIONAL ESTABLISHMENT:				
Regimental Instructor	1	– – –	65 4 5	
Moonshees	2	30 – –	60 – –	
Stationery Allowance	–	– – –	21 – –	
Extra Allowance for Survey School	–	– – –	75 – –	
	3			2,055 5 –
SUBORDINATE MEDICAL ESTABLISHMENT:				
Assistant Apothecary	1	– – –	70 – –	
	1			840 – –
NATIVE ARTIFICERS AND FOLLOWERS:				
European Artificer	1	– – –	37 14 3	
Puckallies	9	10 11 9	96 9 9	
Bheesthies	2	7 – –	14 – –	
Chowdry	1	– – –	14 – –	
Peons	2	6 – –	12 – –	
Regimental Lascars	10	6 5 4	63 5 4	
Chuckler	1	– – –	7 9 9	
Bricklayer	1	– – –	15 8 –	
Stone Cutter	1	– – –	10 2 4	
Cooper	1	– – –	14 – –	
Armourer	1	– – –	10 2 4	
Carpenters	10	10 2 4	101 7 4	
Smiths	10	10 2 4	101 7 4	
Hammermen	10	7 9 9	76 1 6	
Bellows Boys	10	2 8 7	25 5 10	
Toties	2	7 – –	14 – –	
	72			7,363 5 –
CONTRACT ALLOWANCE:				
For Repair of Arms		20 – –	200 – –	
				2,400 – –
				2,86,448 5 –
Add,—Extra Batta to Natives				32,016 – –
Working Pay to Natives				18,600 – –
Extra Batta to Native Artificers and Followers				1,200 – –
Family Allowance to Women and Children				3,996 – –
Good Conduct Allowance				13,080 – –
TOTAL				3,55,340 5 –

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INFANTRY.

EUROPEAN INFANTRY (TEN REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF TEN COMPANIES.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonel	–		—	—	
Lieutenant Colonel	1		– – –	1,002 4 –	
Majors	2		759 3 –	1,518 6 –	
Captains	10		415 6 –	4,153 12 –	
Lieutenants	12		256 10 –	3,079 8 –	
Ensigns	8		202 12 5	1,622 3 4	
Paymaster	1		– – –	445 13 –	
Adjutant	1		– – –	256 10 –	
Quartermaster	1		– – –	274 14 3	
Surgeon	1		– – –	789 3 –	
Assistant Surgeons	2		317 8 –	635 – –	
		39			1,65,331 3 –
erjeant Major	1		– – –	46 7 2	
Bandmaster Serjeant	1		– – –	46 7 2	
Quartermaster Serjeant	1		– – –	40 9 10	
Paymaster Serjeant	1		– – –	24 9 10	
Armourer Serjeant	1		– – –	67 5 7	
Hospital Serjeant	1		– – –	31 15 5	
Colour Serjeants	10		31 15 5	319 10 2	
Serjeants	30		24 9 10	738 7 –	
Serjeant Instructor in Musketry	1		– – –	39 4 11	
Orderly Room Clerk	1		– – –	24 9 10	
Drum Major	1		– – –	24 9 10	
Drummers	20		13 1 2	261 7 4	
Corporals	40		15 11 8	629 2 8	
Privates	810		11 10 –	9,416 4 –	
		919			1,40,531 1 –
TOTAL Number	958		and Pay per Annum –		3,05,862 4 –
Add—Five Days' Pay of Non-Commissioned Officers, Rank and File					1,951 12 9
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Regimental Command			– – –	400 – –	
Company Allowance			30 – –	300 – –	
Adjutant's Allowance			– – –	257 – –	
Instructor of Musketry (including Horse Allowance)			– – –	150 – –	
Paymaster's Office Allowance			– – –	78 10 8	
Quartermaster's Office Allowance			– – –	85 – –	
Interpreter's Allowance			– – –	100 – –	
Drill Serjeant			– – –	14 – –	
Drill Corporal			– – –	7 – –	
Savings Bank Clerk			– – –	20 – –	
Pay Serjeants			7 – –	70 – –	
Serjeant Assistant Instructor of Musketry			– – –	7 5 7	
Provost Serjeant			– – –	9 12 9	
Store Serjeants			3 8 –	35 – –	
Hospital Writers			– – –	10 – –	
Mess Allowance			– – –	150 – –	
Horse Allowance for Field Officers			30 – –	90 – –	
					21,405 12 –
Carried forward – – – *Rs.*					3,29,219 12 9

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward – – –				– – –	3,29,219 12 9
EDUCATIONAL ESTABLISHMENT:					
Trained Schoolmaster	1		– – –	52 10 5	
Staff Allowance to ditto	–		– – –	29 13 1	
Trained Schoolmistress	1		– – –	25 – –	
Allowance to Assistants	–		– – –	20 – –	
Moonshee	1		– – –	30 – –	
Allowance to Librarian	–		– – –	8 – –	
		3			1,985 10 –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Second Apothecary	1		– – –	126 5 –	
Assistant Apothecary	1		– – –	70 – –	
Second Dresser	1		– – –	24 8 –	
Nurse	1		– – –	10 – –	
Cook	1		– – –		
Cook Mate	1		– – –		
Cooley Maistry	1		– – –		
Coolies, 1st Class	3		– – –		
Coolies, 2d Class	8		– – –		
Cooley	1		– – –	191 14 6	
Puckallies	2		– – –		
Sweepers	3		– – –		
Tailors	2		– – –		
Toty	3		– – –		
Washermen	2		– – –		
		31			5,072 10 –
NATIVE FOLLOWERS:					
Chowdry	1		– – –	14 – –	
Puckallies	16		10 11 10	171 13 4	
Peons	2		6 – –	12 – –	
Bheesthies	8		7 – –	56 – –	
		27			3,046 – –
CONTRACT ALLOWANCES:					
For Repairs of Arms			20 – –	200 – –	
For Repair of Butts and Targets			– – –	4 – –	
					2,448 – –
TOTAL for One Regiment per Annum – – – *Rs.*					3,41,772 – 9
TOTAL for Ten Regiments per Annum – – – *Rs.*					34,17,720 7 6

RECAPITULATION.

	Rs.	*a.*	*p.*
Total for Ten Regiments	34,17,720	7	6
Add—			
Pay, &c. of three additional Lieut. Colonels	37,161	–	–
Additional Pay for length of service of Paymasters, Quartermasters, Surgeons, and Assistant Surgeons	21,630	–	–
Ditto – ditto – of Paymaster Serjeant, Hospital Serjeant, and Orderly Room Clerk	6,000	–	–
Staff Pay of Assistant Instructors of Musketry (say, for six months)	1,210	–	–
Additional Pay, &c. of Educational Establishment	2,804	–	–
Ditto – of Subordinate Medical Establishment	4,836	–	–
Batta to Native Followers serving beyond Seas	1,548	–	–
Stationery Allowance to Instructors of Musketry	200	–	–
Family Allowance to Women and Children	94,300	–	–
Good Conduct Allowance	84,000	–	–
Good Shooting Allowance	4,800	–	–
	36,76,209	7	6
Deduct—			
Pay of Officers in Europe and on Staff Employ:			
In Europe: 3 Lieutenant Colonels, 3 Majors, 23 Captains, 18 Lieutenants, 1 Ensign, 2 Paymasters, 3 Assistant Surgeons. *On Staff Employ:* 2 Lieutenant Colonels, 1 Major, 4 Captains. *In Civil Employ:* 1 Captain, 1 Lieutenant	3,28,614	–	–
TOTAL – – – *Rs.*	33,47,595	7	6

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INFANTRY.

NATIVE INFANTRY (FORTY REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF EIGHT COMPANIES.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonel	–		—	—	
Lieutenant Colonel	1		– – –	1,002 4 –	
Major	1		– – –	759 3 –	
Captains	7		415 6 –	2,907 10 –	
Lieutenants	11		256 10 –	2,822 14 –	
Ensigns	5		202 12 5	1,013 14 1	
Surgeon	1		– – –	800 – –	
Assistant Surgeon	1		– – –	450 – –	
		27			1,17,069 13 –
Serjeant Major	1		– – –	64 – –	
Quartermaster Serjeant	1		– – –	57 15 11	
		2			1,463 15 –
Subadars, 1st Class	2		100 – –	200 – –	
Ditto - 2d Class	2		80 – –	160 – –	
Ditto - 3d Class	4		67 – –	268 – –	
Jemadars, 1st Class	4		35 – –	140 – –	
Ditto - 2d Class	4		30 – –	120 – –	
Havildars	41		14 – –	574 – –	
Naicks	40		12 – –	480 – –	
Drummers	16		11 – –	176 – –	
Privates	600		7 – –	4,200 – –	
Recruit and Pension Boys	56		3 8 –	196 – –	
		769			78,168 – –
TOTAL Number	798		and Pay per Annum	– –	1,96,701 12 –
COMMAND, STAFF, AND HORSE ALLOWANCE:					
Regimental Command			– – –	400 – –	
Company Allowance			30 – –	240 – –	
Adjutant's ditto			– – –	192 7 –	
Quartermaster and Interpreter			– – –	132 – –	
Subadar Major			– – –	25 – –	
Havildar Major			– – –	10 – –	
Native Adjutants			– – –	17 8 –	
Colour Havildars			2 – –	16 – –	
Orderly Havildars			1 13 10	14 14 8	
Drum Major			– – –	5 13 4	
Fife Major			– – –	5 13 4	
Drill Havildar			– – –	5 4 –	
Drill Naiques			– – –	3 8 –	
Mess Allowance			– – –	120 – –	
Horse Allowance to Field Officers			30 – –	60 – –	
					14,979 4 –
EDUCATIONAL ESTABLISHMENT:					
Moonshee	1		– – –	30 – –	
Allowance for Regimental School	–		– – –	21 – –	
		1			612 – –
SUBORDINATE MEDICAL ESTABLISHMENT:					
Assistant Apothecary	1		– – –	70 – –	
Second Dresser	1		– – –	24 – –	
		2			1,134 – –
Carried forward			– – –		2,13,427 – –

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward			– – –	– – –	2,13,427 – –
NATIVE FOLLOWERS:					
Chowdry	1		– – –	14 – –	
Puckallies	8		10 11 10	85 14 8	
Peons	2		6 – –	12 – –	
2d Tindal	1		– – –	7 – –	
Lascars	8		6 5 4	50 10 8	
Toties	2		7 – –	14 – –	
		22			2,203 – –
CONTRACT ALLOWANCES:					
Allowance for Repair of Arms			20 – –	160 – –	
					1,920 – –
TOTAL for one Regiment per Annum					*Rs.* 2,17,550 – –
TOTAL for Forty Regiments per Annum					*Rs.* 87,02,000 – –
Add—					
Pay, &c., of Three additional Lieutenant Colonels					37,161 – –
Pay and Allowances of Officers doing duty:—					
From Staff Corps: 1 Lieutenant Colonel, 13 Captains, 12 Lieutenants					7,34,895 – –
From General List, Infantry, and Cadres of old Corps: 1 Lieutenant Colonel, 8 Majors, 28 Captains, 132 Lieutenants					
Additional Pay for length of Service of Surgeons and Assistant Surgeons					36,600 – –
Colonial Allowance for Officers of two Regiments serving in the Straits Settlement					38,760 – –
Additional Jemadar for carrying honorary colour of 20th Native Infantry					420 – –
Batta for Men serving in the Pegu Division and Straits Settlement					1,12,221 – –
Medical Establishment serving in ditto					1,180 – –
Batta to Native Followers for ditto					3,024 – –
Band Allowance for 36 Regiments					43,200 – –
Family Allowance					21,354 – –
Good Conduct Allowance					3,08,712 – –
					100,39,527 – –
Deduct—					
For Pay of Officers in Europe, &c.:					
In Europe: 6 Lieut. Colonels, 5 Majors, 26 Captains, 30 Lieutenants. *In Staff Corps:* 19 Majors, 137 Captains, 65 Lieutenants. *In Staff Employ:* 5 Lieut. Colonels, 1 Major, 7 Captains, 15 Lieutenants. *In Civil Employ:* 1 Lieutenant Colonel, 21 Captains, 40 Lieutenants. *Wanting to Complete:* 1 Lieutenant Colonel, 130 Lieutenants, 200 Ensigns, 19 Surgeons, 18 Assistant Surgeons.					36,83,727 – –
TOTAL per Annum					*Rs.* 63,55,800 – –

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INVALID AND VETERAN ESTABLISHMENT.

DETAILS OF ESTABLISHMENT.

RANKS.	Nos.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Lieutenant Colonel -	1	- - -	647 14 -	
Major - - -	1	- - -	520 14 6	
Ditto - - -	8	490 14 6	3,927 4 -	
Captain - - -	1	- - -	340 6 -	
Ditto - - -	29	299 1 -	8,672 13 -	
Lieutenants - -	15	175 12 -	2,636 4 -	
Ensign - - -	1	- - -	182 1 11	
	56			2,03,131 1 -
ARTILLERY AND VETERAN COMPANIES:				
Serjeant Major -	1	- - -	57 7 4	
Ditto - - -	1	- - -	46 15 2	
Serjeants - - -	20	36 - 5	720 8 4	
Ditto - - -	5	24 15 2	124 11 10	
Ditto - - -	14	15 15 -	223 2 -	
Trumpeter - -	1	- - -	19 9 8	
Drummer - - -	1	- - -	16 9 8	
Ditto - - -	1	- - -	14 2 9	
Ditto - - -	1	- - -	11 12 6	
Bugler - - -	1	- - -	16 9 8	
Ditto - - -	1	- - -	12 11 9	
Corporals - - -	2	28 9 2	57 2 4	
Ditto - - -	15	26 1 5	391 5 3	
Ditto - - -	6	15 15 -	95 10 -	
Bombardiers - -	63	23 9 8	1,487 1 -	
Gunners - - -	2	15 3 5	30 6 10	
Ditto - - -	65	12 11 9	827 11 9	
Privates - - -	3	14 4 3	42 12 9	
Ditto - - -	66	11 12 6	777 9 -	
	269			59,687 11 -
	325			
COMMAND AND STAFF ALLOWANCES:				
Command Allowance - -		- - -	300 - -	
Company ditto - - -		20 - -	60 - -	
Command of Supernumeraries -		- - -	15 - -	
Adjutant's Allowance - -		- - -	80 - -	
Pay Serjeants - - - -		7 - -	14 - -	
Savings Bank Clerk - - -		- - -	5 - -	
				5,688 - -
Carried forward - - - *Rs.*				2,68,506 12 -

RANKS.	Nos.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -			- - -	2,68,506 12 -
EDUCATIONAL ESTABLISHMENT:				
Schoolmasters, 3d Class - -	2	52 10 5	105 4 10	
Schoolmasters, 4th Class - -	2	23 4 3	46 8 6	
Staff Allowance to ditto - -	-	- - -	104 5 8	
Schoolmistress, 3d Class - -	1	- - -	25 - -	
Untrained ditto -	1	- - -	15 - -	
Ditto ditto -	2	10 - -	20 - -	
	8			3,794 4 -
SUBORDINATE MEDICAL ESTABLISHMENT:				
Assistant Apothecary	1	- - -	70 - -	
	1			840 - -
NATIVE FOLLOWERS:				
Puckallies - -	5	10 11 10	53 11 2	
Toty - - -	1	- - -	7 - -	
	6			728 6 -
Add—				
Family Allowances to Women and Children - - -				34,110 - -
Good Conduct Allowance - - - - - -				12,000 - -
				3,19,979 6 -
Deduct—				
For Officers in Europe and on Staff Employ:—				
In Europe: 2 Majors. 1 Captain.	*On Staff Employ:* 1 Major. 2 Captains. 8 Lieutenants.			47,780 - -
	In Civil Employ: 1 Lieutenant.			
TOTAL - - - *Rs.*				2,72,199 6 -

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

MADRAS STAFF CORPS.

	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	Total.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
								Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Actual numbers	44	105	154	68	371					
Deduct—										
In Europe	4	14	23	8	49					
Attached to native regiments—Cavalry	1	–	–	–	1					
Attached to native regiments—Infantry	1	–	13	12	26					
On staff employ	23	29	31	22	105					
In civil employ	11	43	77	25	156					
	40	86	144	67	337					
TOTAL Unemployed	4	19	10	1	34					
Lieutenant Colonels						4	–	827 14 –	3,311 8 –	
Majors						19	–	640 14 –	12,176 10 –	
Captains						10	–	374 1 6	3,740 15 –	
Lieutenant						1	–	– –	225 12 –	
							34			2,33,457 12 –
								TOTAL – – *Rs.*		2,33,457 12 –

GENERAL LIST, CAVALRY

(INCLUDING THE CADRES OF OLD CORPS).

	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	Total.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
								Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Actual numbers	–	2	21	27	50					
Deduct—										
In Europe	–	–	4	3	7					
Attached to native cavalry regiments	–	2	12	18	32					
On staff employ	–	–	4	2	6					
In civil employ	–	–	–	–	–					
	–	2	20	23	45					
TOTAL on General Duty	–	–	1	4	5					
Lieutenant Colonels						–	–	—	—	
Majors						–	–	—	—	
Captain						1	–	– –	473 – 4	
Lieutenants						4	–	305 4 –	1,221 – –	
							5			20,328 4 –
Add—										
Horse allowance										3,960 – –
								TOTAL – – – *Rs.*		24,288 4 –

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

GENERAL LIST, INFANTRY

(INCLUDING THE CADRES OF OLD CORPS).

	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	Total.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
								Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Actual numbers	1	11	54	191	257					
Deduct—										
In Europe	–	2	10	20	32					
Attached to native infantry regiments	1	8	28	132	169					
On staff employ	–	–	3	8	11					
In civil employ	–	1	6	14	21					
	1	11	47	174	233					
TOTAL on General Duty	–	–	7	17	24					
Lieutenant Colonels						–	–	—	—	
Majors						–	–	—	—	
Captains						7	–	415 6 –	2,907 10 –	
Lieutenants						17	–	256 10 –	4,362 10 –	
							24			87,243 – –
Add—										
Full pay of one officer in civil employ										4,984 8 –
								TOTAL *Rs.*		92,227 8 –

UNATTACHED OFFICERS.

	Captains.	Lieutenants.	Ensigns.	Total.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
							Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Actual Numbers	–	–	2	2					
Deduct—									
In Europe	–	–	–	–					
On staff employ	–	–	1	1					
In civil employ	–	–	–	–					
	–	–	1	1					
TOTAL Unemployed	–	–	1	1					
Ensign					1	–	– –	182 1 11	
						1			2,185 7 –
							TOTAL *Rs.*		2,185 7 –

MADRAS Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

GENERAL OFFICERS UNEMPLOYED.

	Artillery.	Cavalry.	Engineers.	Infantry.	Total.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
								Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Actual Numbers - - - -	4	8	2	53	67					
In Europe - - - - -	4	8	2	47	61					
On staff employ - - - -	–	–	–	3	3					
	4	8	2	50	64					
TOTAL Unemployed - -	–	–	–	3	3					
General Officers (Infantry) - - - - -						3	–	1,065 5 –	3,195 15 –	
							3			38,351 4 –
TOTAL - - - *Rs.*										38,351 4 –

COLONEL'S ALLOWANCE.

	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Three Colonels of Infantry - -	456 5 2	1,368 15 6	16,427 10 –
TOTAL - - - *Rs.*			16,427 10 –

BOMBAY MILITARY BUDGET ESTIMATE for the Year 1865-66.

ABSTRACT of the ESTIMATED EXPENDITURE for MILITARY SERVICES in

Grants.		Page.
	EFFECTIVE SERVICES:	
1	Army and Garrison Staff	302
2	Administrative Staff	305
3	Regimental Pay, Allowances, and Charges	306, 307
4	Commissariat Establishments, Supplies, and Services	308
5	Stud and Remount Establishments, Supplies, and Services	310
6	Clothing Establishment, Supplies, and Services	311
7	Barrack Establishments, Supplies, and Services	312
8	Administration of Martial Law	313
9	Medical Establishments, Services, and Supplies	314
10	Ordnance Establishments, Stores, and Camp Equipage	316
11	Ecclesiastical	318
12	Education	319
13	Surveys (Topographical and Trigonometrical)	-
14	Sea Transport Charges	320
15	Miscellaneous Services	321
16	Volunteer Corps	322
	TOTAL Effective Services	-
	NON-EFFECTIVE SERVICES:	
17	Rewards for Military Services	323
18	Retired Officers	324
19	Military Pensions	325
20	Widows' Pensions and Compassionate Allowances	326
21	Civil Pensions and Gratuities	326
	TOTAL Non-Effective Services	-
	RECAPITULATION:	
	EFFECTIVE SERVICES	-
	NON-EFFECTIVE SERVICES	-
	TOTAL Effective and Non-Effective Services	-

Calcutta, 31 March 1865.

BOMBAY MILITARY BUDGET ESTIMATE for the Year 1865-66.

the BOMBAY PRESIDENCY for the Year from 1st May 1865 to 30th April 1866.

Grants.	PERSONNEL.		MATERIEL.		TOTAL.		Actuals, 1863-64.	Comparison with the Regular Estimate, 1864-65.	
	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.	Budget Estimate, 1865-66.	Regular Estimate, 1864-65.		Increase.	Decrease.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	12,44,910	12,25,000	- -	- -	12,44,910	12,25,000	12,24,879	19,910	—
2	4,92,360	4,56,500	- -	- -	4,92,360	4,56,500	4,77,388	35,860	—
3	1,28,25,750	1,26,25,000	- -	- -	1,28,25,750	1,26,25,000	1,24,91,620	2,00,750	—
4	6,31,331	6,25,000	50,74,569	44,00,000	57,05,900	50,25,000	45,94,044	6,80,900	—
5	3,516	3,500	1,30,684	11,500	1,34,200	15,000	3,593	1,19,200	—
6	39,299	42,800	2,29,961	4,57,200	2,69,260	5,00,000	2,24,370	- -	2,30,740
7	2,15,260	2,00,000	3,11,540	5,25,000	5,26,800	7,25,000	4,26,534	- -	1,98,200
8	87,000	72,000	- -	- -	87,000	72,000	81,506	15,000	—
9	5,42,500	4,50,000	4,47,320	4,50,000	9,89,820	9,00,000	7,18,230	89,820	—
10	7,52,220	7,00,000	5,08,410	3,00,000	12,60,630	10,00,000	9,56,201	2,60,630	—
11	57,790	57,000	- -	- -	57,790	57,000	55,712	790	—
12	42,180	50,000	2,000	- -	44,180	50,000	40,003	- -	5,820
13	—	—	—	—	—	—	—	—	—
14	7,00,000	8,00,000	30,000	- -	7,30,000	8,00,000	3,65,851	- -	70,000
15	16,74,800	15,25,000	- -	- -	16,74,800	15,25,000	9,17,214	1,49,800	—
16	1,480	300	- -	- -	1,480	300	- -	1,180	—
- *Rs.*	1,93,10,396	1,88,32,100	67,34,484	61,43,700	2,60,44,880	2,49,75,800	2,25,77,145	15,73,840	5,04,760
17	25,210	18,000	- -	- -	25,210	18,000	17,577	7,210	—
18	31,430	36,000	- -	- -	31,430	36,000	17,209	- -	4,570
19	12,05,180	11,70,000	- -	- -	12,05,180	11,70,000	14,95,013	35,180	—
20	22,560	20,500	- -	- -	22,560	20,500	16,883	2,060	—
21	39,300	36,500	- -	- -	89,300	36,500	24,140	2,800	—
- *Rs.*	13,23,680	12,81,000	- -	- -	13,23,680	12,81,000	15,70,822	47,250	4,570
- -	1,93,10,396	1,88,32,100	67,34,484	61,43,700	2,60,44,880	2,49,75,800	2,25,77,145	15,73,840	5,04,760
- -	13,23,680	12,81,000	- -	- -	13,23,680	12,81,000	15,70,822	47,250	4,570
- *Rs.*	2,06,34,076	2,01,13,100	67,34,484	61,43,700	2,73,68,560	2,62,56,800	2,41,47,967	16,21,090	5,09,330

TOTAL Amount of Estimate for 1865-66 - - - *Rs.* 2,73,68,560

NET INCREASE in 1865-66, as compared with the Regular Estimate, 1864-65 - - - - - - - *Rs.* 11,11,760

Arthur Broome, Colonel, Accountant General.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

STATEMENT showing the ESTIMATED EXPENDITURE for MILITARY SERVICES in the Presidency of *Bombay*, and the APPROXIMATE AMOUNT of RECEIPTS and RECOVERIES on Account thereof, during the Year 1865-66.

GRANTS.		BUDGET ESTIMATE, 1865-66.	Approximate Amount of Receipts and Recoveries during the Year. *Vide* Statement, Page 327.	Net Estimated Expenditure, 1865-66.
	EFFECTIVE SERVICES:	*Rs.*	*Rs.*	*Rs.*
1	Army and Garrison Staff	12,44,910		12,44,910
2	Administrative Staff	4,92,360		4,92,360
3	Regimental Pay, Allowances, and Charges	1,28,25,750	50,000	1,27,75,750
4	Commissariat Establishments, Supplies, and Services	57,05,900	9,50,000	47,55,900
5	Stud and Remount Establishments, Supplies, and Services	1,34,200		1,34,200
6	Clothing Establishment, Supplies, and Services	2,69,260	35,000	2,34,260
7	Barrack Establishments, Supplies, and Services	5,26,800	18,000	5,08,800
8	Administration of Martial Law	87,000		87,000
9	Medical Establishments, Services, and Supplies	9,89,820	62,000	9,27,820
10	Ordnance Establishments, Stores, and Camp Equipage	12,60,630	1,50,000	11,10,630
11	Ecclesiastical	57,790		57,790
12	Education	44,180		44,180
13	Surveys (Topographical and Trigonometrical)	—	—	—
14	Sea Transport Charges	7,30,000	4,000	7,26,000
15	Miscellaneous Services	16,74,800	31,000	16,43,800
16	Volunteer Corps	1,480		1,480
	NON-EFFECTIVE SERVICES:			
17	Rewards for Military Services	25,210		25,210
18	Retired Officers	31,430		31,430
19	Military Pensions	12,05,180		12,05,180
20	Widows' Pensions and Compassionate Allowances	22,560		22,560
21	Civil Pensions and Gratuities	39,300		39,300
	TOTAL *Rs.*	2,73,68,560	13,00,000	2,60,68,560

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

ABSTRACT STATEMENT of the NUMBERS (per Establishment) of the EUROPEAN and NATIVE ARMIES (exclusive of Establishments, Native Artificers, and others), in the Presidency of *Bombay*, during the Year 1865-66.

	NUMBERS (per Establishment).			TOTAL.		HORSES.	
	European Army.	Native Army.		1865-66.	1864-65.	1865-66.	1864-65.
		Europeans.	Natives.				
ARTILLERY:							
Officers	197	- -	265				
Non-Commissioned Officers, Trumpeters, Drummers, and others	221	3					
Rank and File	2,284	- -					
	2,702	3	265	2,970	3,115	1,835	1,945
CAVALRY:							
Officers	64	7	3,886				
Non-Commissioned Officers, Trumpeters, and Drummers	106	- -					
Rank and File	924	- -					
	1,094	7	3,886	4,987	5,417	980	980
ENGINEERS AND SAPPERS:							
Officers	94	- -	592				
Non-Commissioned Officers, Trumpeters, Drummers, and others	- -	15					
Rank and File	- -	- -					
	94	15	592	701	701	—	—
INFANTRY:							
Officers	390	30	22,056				
Non-Commissioned Officers, Trumpeters, and Drummers	696	- -					
Rank and File	8,500	- -					
	9,586	30	22,056	31,672	30,198	—	—
INVALID AND VETERAN ESTABLISHMENT:							
Officers	32	—	—				
Non-Commissioned Officers	—	—	—				
Rank and File	—	—	—				
	32	- -	- -	32	35	—	—
MISCELLANEOUS OFFICERS:							
Staff Corps	359	—	—				
General List, Cavalry (Including Cadres of old Corps.)	43	—	—				
Ditto Infantry (Including Cadres of old Corps.)	276	—	—				
Unattached Officers	4	—	—				
General Officers, Unemployed	—	—	—				
	682	- -	- -	682	735	—	—
TOTAL	14,190	55	26,799				
TOTAL Force in the Bombay Presidency				41,044	40,201	2,815	2,925

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 1.

ARMY AND GARRISON STAFF.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		COMMANDER IN CHIEF:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Commander in Chief	70,000				
1	1	Military Secretary	12,000				
1	1	Interpreter	6,000				
2	2	Aides-de-Camp	13,198				
3	3	Office Establishment	2,112		97,489		
2	2	Servants	168				
1	1	Medical Establishment	1,751				
–	–	Per-centage on Salaries	271				
			1,05,500	- -	97,489		
			Rs.				
		Extra Allowance to Office Establishment when moving with Head Quarters	626				
		Travelling Allowances	–				
		Miscellaneous and Office Contingencies	920				
			1,546	- -	1,279		
		Tour of the Commander in Chief and Charges connected therewith (exclusive of Ordnance and Transport Charges)	690				
				1,07,736	- -	98,768	92,178
		ADJUTANT GENERAL'S DEPARTMENT:					
1	1	Adjutant General	26,400				
1	1	Deputant Adjutant General	15,288				
1	1	Assistant Adjutant General	14,890				
9	9	Military Clerks	17,760				
15	15	Civilian Clerks	7,764				
12	13	Servants	948				
–	–	Per-centage on Salaries	1,703		91,123		
			84,753				
–	–	Extra Allowance to Office Establishment when moving with Head Quarters	5,235				
–	–	Travelling Allowances					
–	–	Miscellaneous and Office Contingencies					
				89,988	- -	91,123	84,059
		ASSISTANT ADJUTANT GENERAL, ROYAL ARTILLERY:					
1	1	Assistant Adjutant General, Royal Artillery	15,110		13,877		
–	–	Military Clerks } Included in Adjutant General's Office Establishment					
–	–	Civilian Clerks }	–				
–	–	Servants }					
				15,110	- -	13,877	18,535
				1,05,098		1,05,000	
		Carried forward	*Rs.*	2,12,834	- -	2,03,768	1,94,772

BOMBAY Military Budget Estimate for 1865-66—Grant 1—Army and Garrison Staff—*continued.*

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	- -	2,12,834	- -	2,03,768	1,94,772
		QUARTERMASTER GENERAL'S DEPARTMENT:					
1	1	Quartermaster General - - - -	26,400				
1	1	Deputy Quartermaster General - - -	18,490				
4	5	Assistant Quartermaster Generals - - -	62,050				
3	3	Deputy Assistant Quartermaster Generals -	26,088				
2	2	Military Clerks - - - - - -	5,232				
80	31	Civilian Clerks - - - - - -	20,816				
	46	Guides and Cossids - - - - -	7,648				
7	7	Servants - - - - - - -	600				
–	–	Per-centage on Salaries - - - -	2,658		1,86,000		
			1,69,982				
–	–	Extra Allowance to Servants of Divisions when moving with Head Quarters - -					
–	–	Family Allowance - - - - -					
–	–	Travelling Allowances - - - -	16,252				
–	–	Miscellaneous and Office Contingencies -					
–	–	Office Allowance to Assistant and Deputy Assistant Quartermaster Generals - - -					
				1,86,234		1,86,000	1,77,357
		ARTILLERY INSPECTION:					
1	1	Inspector of Artillery - - - - -	28,024				
1	1	Brigade Major of Artillery - - - -	9,257		37,371		
–	–	Office Allowance to Brigade Majors - -	1,680				
–	–	Travelling Expenses - - - - -	2,000				
				40,961		37,371	38,542
		MUSKETRY INSPECTION:					
1	1	Senior Inspector of Musketry - - -	11,280				
1	1	District Inspector - - - - -	8,090				
2	2	Office Establishment - - - - -	1,680		23,500		
–	–	Travelling and Out-station Allowances - -	2,060				
–	–	Office Contingencies - - - - -	360				
				23,479		23,500	24,206
		DIVISIONAL AND BRIGADE STAFF:					
4	4	General Officers Commanding Divisions -	1,65,844				
4	4	Aides-de-Camp - - - - - -	26,396				
2	2	Brigadier Generals, 1st Class - - -	54,960				
7	7	Ditto - - - 2d Class - - -	1,64,010				
4	4	Assistant Adjutant Generals - - -	48,360				
11	11	Brigade Majors - - - - - -	1,03,075				
			5,62,645		5,93,000		
–	–	Office Allowance to Assistant Adjutant Generals - - - - - - -	12,340				
–	–	Office Allowance to Brigade Majors - -	14,481				
–	–	Office Allowance to Commandant, Scinde Frontier - - - - - -	3,387				
				5,92,853		5,93,000	5,55,826
		Carried forward - - - *Rs.*		10,56,352	- -	10,43,639	9,90,703

BOMBAY Military Budget Estimate for 1865-66.—Grant 1.—Army and Garrison Staff—*continued.*

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	- -	10,56,352	- -	10,43,639	9,90,703
		GARRISON AND STATION STAFF:					
1	1	Commandant - - - - - -	18,624				
3	3	Senior Officers commanding Stations - -	9,000				
1	1	Fort and Town Adjutant - - - -	6,315				
5	5	Station Staff Officers, 1st Class - - -	31,444				
1	1	Ditto - - - 2d Class - - -	5,593				
8	8	Ditto - - - 3d Class - - -	2,700				
–	–	Warrant and Non-commissioned Officers -	1,793				
–	–	School Establishment - - - - -	360		82,000		
–	–	Office and Bazaar Establishments - -	3,270				
–	–	Per-centage on Salaries - - - -	294				
			79,393				
		Rs.					
–	–	Family Allowances - - - - 720					
–	–	Contingent Charges - - - 2,292					
			3,012				
				82,405		82,000	1,20,753
		HILL SANATARIA:					
3	3	Commandants - - - - - -	19,467				
9	9	Warrant and Non-commissioned Officers -	4,296				
–	–	School Establishment - - - - -	420				
–	–	Office Establishment - - - - -	1,434		22,577		
			25,617				
–	–	Family Allowances - - - - -	800				
–	–	Contingent Charges - - - - -					
				26,417		22,577	15,969
		MISCELLANEOUS DEPÔTS:					
		DEPÔT AT KHANDALLA:					
1	1	Commandant - - - - - -	10,090				
1	1	Paymaster - - - - - -	6,289				
1	1	Adjutant - - - - - - -	4,361				
6	7	Warrant and Non-commissioned Officers -	2,595		25,284		
–	–	School Establishment - - - - -	60				
–	–	Office Establishment - - - - -	1,980				
–	–	Family Allowances - - - - -	700				
–	–	Contingent Charges - - - - -	2,220				
				28,295		25,284	28,749
		BAZAAR ESTABLISHMENT:					
10	10	Superintendents - - - - - -	11,949				
2	2	Bazaar Serjeants - - - - -	2,765				
269	240	Bazaar Establishment (including Police) -	24,718				
33	33	Office Establishment - - - - -	6,420				
–	–	Per-centage on Salaries of Office and Bazaar Establishments - - - - -	744		51,500		
			46,596				
		Rs.					
		Family Allowances - - - - 354					
		Contingencies - - - - - 4,494					
			4,848				
				51,444		51,500	68,705
		TOTAL (*Personnel*) - - - *Rs.*		12,44,913	- -	12,25,000	12,24,879

AMOUNT of ESTIMATE for 1865-66 (GRANT 1) - - - *Rs.* 12,44,910.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 2.

ADMINISTRATIVE STAFF.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		PERSONAL STAFF TO THE GOVERNOR:					
1	1	Military Secretary and Aide-de-Camp	12,000				
2	2	Aides-de-Camp	15,354				
1	1	Office Establishment	1,026		27,436		26,653
–	–	Per-centage on Salaries	84				
–	–	Contingent Expenses	240				
				28,704		27,436	
		ACCOUNT DEPARTMENT:					
		CONTROLLER'S OFFICE:					
1	1	Controller of Military Accounts	26,400				
12	11	Office Establishment	10,740				
–	–	Per-centage on Salaries	531				
–	–	Contingent Expenses	1,171				
				38,842			
		COMPILER'S OFFICE:					
1	1	Compiler	7,200				
15	15	Office Establishment	8,844				1,03,262
–	–	Per-centage on Salaries	1,062				
–	–	Contingent Expenses	214				
				17,320			
		MILITARY ACCOUNTANT'S OFFICE:					
1	1	Military Accountant	17,389				
45	45	Office Establishment	25,176				
–	–	Per-centage on Salaries	2,751				
–	–	Contingent Expenses	810				
				46,126			
		PAY DEPARTMENT:					
1	1	First Examiner	13,200				
1	1	Assistant Examiner	5,280				
44	45	Office Establishment	33,048				
–	–	Per-centage on Salaries	2,844				
–	–	Contingent Expenses	1,530				
				55,902			54,652
		COMMISSARIAT AND STUD ACCOUNTS:					
1	1	Examiner	21,575				
57	57	Office Establishment	37,008				
–	–	Per-centage on Salaries	3,626		4,29,064		
–	–	Contingent Expenses	606				
				62,815			52,664
		MEDICAL ACCOUNTS:					
1	1	Examiner	12,409				
16	16	Office Establishment	6,648				
–	–	Per-centage on Salaries	924				
–	–	Contingent Expenses	169				
				20,150			19,133
		ORDNANCE, BARRACK, AND CLOTHING ACCOUNTS:					
1	1	Examiner	11,389				
33	35	Office Establishment	27,804				
–	–	Per-centage on Salaries	2,544				
–	–	Contingent Expenses	452				
				42,189			34,153
		CIRCLE PAY OFFICES:					
4	4	Paymasters	58,079				
8	8	Officers in Charge of Treasure Chests	15,890				
105	107	Office Establishments	56,112				
–	–	Per-centage on Salaries	5,749				
–	–	Contingent Expenses	3,339				
				1,39,169			1,86,871
		PENSION PAY OFFICES:					
4	4	Paymasters	27,696				
36	36	Office Establishments	10,672				
–	–	Per-centage on Salaries	1,639				
–	–	Contingent Expenses	1,132				
				41,139			
				4,63,652	- -	4,29,064	
		TOTAL (*Personnel*) - - - *Rs.*		4,92,356	- -	4,56,500	4,77,388

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 2) - - *Rs.* 4,92,360.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 3. - - - - - - - - -

REGIMENTAL PAY, ALLOWANCES, AND CHARGES. - - - -

Numbers (Per Establishment), Exclusive of Native Artificers and Followers. *Vide* Appendix, No. 1, Page 328.		For Detail of Establishment and Charges for each Arm of the Service, *Vide* Appendix, No. 2, Page 330.	PAY OF EUROPEANS.					Pay of Native Commissioned and Non-Commissioned Officers, Rank and File.	Pay of Regimental Educational Establishments.
			Pay of Officers.	*Deduct*		Net Amount required for Pay of Officers.	Pay of Non-Commissioned Officers, Rank and File.		
1864-65.	1865-66.			*No.*	*Pay of Officers in Europe and in Staff Employ.*				
		EUROPEAN ARMY.	*Rs.*		*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
2,847	2,702	Artillery - - -	9,97,739	73	4,67,669	5,30,070	5,34,587	- -	12,544
1,094	1,094	Cavalry - - -	3,35,202	13	74,684	2,60,518	2,03,198	- -	3,155
94	94	Engineers - - -	4,81,771	94	4,21,929	76,198	- -	- -	- -
9,586	9,586	Infantry - - -	16,70,662	89	4,36,050	12,34,612	14,32,438	- -	20,787
35	32	Invalid and Veteran Establishment - -	1,50,968	14	74,229	76,739	- -	- -	- -
295	359	Staff Corps - -	17,48,205	349	16,85,555	62,650	- -	- -	- -
44	43	General List, Cavalry, including Cadres of old Corps - -	2,73,230	38	2,39,339	29,171	- -	- -	- -
392	276	General List, Infantry, including Cadres of old Corps - -	16,32,860	205	13,82,883	2,49,977	- -	- -	- -
4	4	Unattached Officers -	10,380	3	7,300	3,080	- -	- -	- -
–	–	General Officers unemployed - - -	- -	–	- -	- -	- -	- -	- -
–	–	Colonels' Allowances -	10,952	–	- -	10,952	- -	- -	- -
		NATIVE ARMY.							
268	268	Artillery - - -	24,790	–	- -	24,790	1,322	31,800	- -
–	71	Governor's Body Guard	2,709	–	- -	2,709	- -	37,896	-
4,323	3,822	Cavalry - - -	2,21,858	–	- -	2,21,858	- -	14,72,742	- -
607	607	Sappers and Miners -	19,860	–	- -	19,860	7,505	77,788	3,852
20,612	22,056	Infantry - - -	10,06,936	–	- -	10,06,936	- -	23,58,228	11,338
40,201	41,044	TOTAL 1865-66 - *Rs.*	85,88,122	878	47,89,638	38,10,120	21,79,050	39,78,454	51,676
		TOTAL 1864-65 - *Rs.*	—	–	—	—	—	—	—

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 3.

REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

Pay of Subordinate Medical and Fixed Hospital Establishments.	Pay of Native Artificers and Followers.	ALLOWANCES.						BUDGET ESTIMATE, 1865-66.	REGULAR ESTIMATE, 1864-65.	ACTUALS, 1863-64.
		Command, Staff, and Horse Allowances.	Contract Allowances.	Family Allowances.	Good Conduct Allowance.	Good Shooting Allowance.	Hutting Money.			
Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
37,202	2,46,113	1,56,869	1,06,824	43,952	30,528	1,050	–	16,99,739	17,00,000	17,99,837
15,533	64,200	97,354	36,424	7,908	3,130	373	–	6,91,793	6,50,000	6,56,986
– –	–	– –	–	–	–	–	–	76,198	90,000	1,13,127
90,142	70,740	2,07,494	24,660	78,354	1,17,119	5,000	–	32,81,346	32,00,000	31,56,495
– –	–	– –	–	–	–	–	–	76,739	82,000	65,258
– –	–	– –	–	–	–	–	–	62,650	60,000	63,364
– –	–	4,720	–	–	–	–	–	33,891		
									3,00,000	
– –	–	– –	–	–	–	–	–	2,49,977		
– –	–	– –	–	–	–	–	–	3,080	7,000	2,41,984
– –	–	– –	–	–	–	–	–	– –	– –	
– –	–	– –	–	–	–	–	–	10,952	11,000	
– –	28,038	11,816	11,316	–	2,520	–	–	1,11,602	1,00,000	1,25,167
– –	216	1,800	252	–	–	–	–	42,873	—	—
8,904	8,232	1,71,612	18,480	–	–	–	–	19,01,828	21,60,000	21,68,844
3,864	6,096	15,552	360	1,700	5,431	–	–	1,42,008	1,40,000	1,41,137
41,400	31,716	6,83,460	59,040	–	2,13,956	–	35,000	44,41,074	41,25,000	39,59,421
1,97,045	4,55,351	13,50,677	2,57,356	1,31,914	3,72,684	6,423	35,000			
—	–	—	–	–	–	–	–			
						TOTAL (*Personnel*) – – –	*Rs.*	1,28,25,750	1,26,25,000	1,24,91,620

AMOUNT of ESTIMATE for 1865-66 (GRANT 3) – – *Rs.* 1,28,25,750.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued*.

GRANT 4.

COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.

NUMBERS.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
1864-65.	1865-66.	EXECUTIVE ESTABLISHMENT:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Commissary General	26,922				
1	1	Deputy Commissary General	22,235				
2	2	Assistant Commissary Generals, First Class	33,624				
2	2	Ditto ditto Second Class	26,802				
2	2	Deputy Assistant Commissary Generals, First Class	20,990				
2	2	Ditto ditto Second Class	15,030				
4	4	Sub-Assistant Commissary Generals, First Class	28,800				
4	4	Ditto ditto Second Class	37,200				
4	8	Ditto on Probation	42,120				
—	—	Staff Officer in Charge	2,880				
3	2	Deputy Assistant Commissaries	8,670				
7	8	Conductors	13,640				
12	11	Sub-Conductors	12,420				
12	11	Non-Commissioned Officers	7,970				
263	269	Office Establishments	1,10,789		6,25,000		
—	—	Per-centage on Salaries	11,641				
			4,21,733				
			Rs.				
—	—	Family Allowances	78				
—	—	Travelling Expenses	—				
—	—	Rent of Offices	4,384				
—	—	Printing and Advertising	—				
—	—	Office Contingencies	5,666				
			10,128				
				4,31,861			3,65,625
		SUBORDINATE ESTABLISHMENTS:					
—	—	Regimental Establishments, Marching Allowances, and Contingencies	13,540				
—	—	Godown Establishment and Contingencies	1,31,320				
—	—	Quartermaster's Establishments and Marching Allowances	—				
—	—	Cattle Establishment	7,270				
—	—	Dooley Bearers	47,340				
				1,99,470	— —	6,25,000	1,29,262
		TOTAL (*Personnel*) Carried forward — *Rs.*		6,31,331	— —	6,25,000	4,94,887

BOMBAY Military Budget Estimate for 1865-66—Grant 4.—Commissariat Establishments, Supplies, and Services—*continued.*

		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward			6,31,331		6,25,000	4,94,887
COMMISSARIAT SUPPLIES:						
Provisions for Europeans		14,70,000				
Provisions for Natives		98,400				
Compensation to Natives for dearness of Provisions		1,16,913				
Purchase of Reserve Stock		5,82,660		30,00,000		
Malt Liquor		5,63,780				
Rum and Arrack		80,000				
Contingent Expenses		—				
			29,11,753		30,00,000	27,70,581
COMMISSARIAT SERVICES:						
Purchase of Live Stock		47,150				
Transport Charges:						
Feed of Commissariat Cattle		7,88,400				
Hire of Transport:	*Rs.*					
Commissariat	2,10,210					
Clothing	5,000					
Barrack	3,100					
Medical	8,940					
Ordnance	40,000					
Miscellaneous	—					
		2,67,250				
Sea and Inland Water Charges:						
Commissariat	1,28,086					
Clothing	5,000					
Barrack	—					
Medical	2,000					
Ordnance	18,710					
Miscellaneous	—					
		1,53,796		14,00,000		
Railway Charges:						
Commissariat	1,73,580					
Clothing	10,000					
Barrack	—					
Medical	8,000					
Ordnance	25,000					
Miscellaneous	—					
		2,16,580				
Feed of Horses		5,82,690				
Camp Contingencies		2,880				
Cattle Gear, Implements, and Godown Furniture		63,600				
Miscellaneous:	*Rs.*					
Expenses of Soldiers' Gardens, Prizes, &c.	1,200					
Incidental Charges	39,270					
		40,470				
			21,62,816		14,00,000	13,28,576
TOTAL (*Materiel*)			*Rs.* 50,74,569		44,00,000	
TOTAL			*Rs.* 57,05,900		50,25,000	45,94,044

AMOUNT of ESTIMATE for 1865-66 (GRANT 4) - - - *Rs.* 57,05,900.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 5.

STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES.

NUMBERS.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
1864-65.	1865-66.						
		ESTABLISHMENT:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Superintending Officer - - - -	2,172		3,500		
5	*	Stud and Cattle Establishments - - -	1,344				
				3,516		3,500	3,012
		TOTAL (*Personnel*) - - - *Rs.*	- -	3,516	- -	3,500	
		PURCHASE OF CATTLE:					
		Probable Expenditure for the Purchase of Horses - - - - - - - -	1,30,000				
				1,30,000		*	—
		FEED OF CATTLE:					
		Probable Expenditure for the Feed and Expenses of Cattle at the Depôt - - -	684		11,500		
				684			581
		MISCELLANEOUS:					
		Road Expenses of Cattle and Remounts -	—				
		TOTAL (*Materiel*) - - - *Rs.*		1,30,684	- -	11,500	
		TOTAL - - - - *Rs.*		1,34,200	- -	15,000	3,593

AMOUNT of ESTIMATE for 1865-66 (GRANT 5) - - - *Rs.* 1,34,200.

* The Expenditure for the purchase of Horses was provided in the Estimate of 1864-65, under Grant 4, "Purchase of Live Stock."

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 6.

CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		CLOTHING DEPÔT, PRESIDENCY:					
		SUPERINTENDING ESTABLISHMENT:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Superintendent and Agent	20,435				
14	14	Clerks	8,652				
7	7	Servants	420				
2	2	Temporary Office Establishment	1,020		36,300		
–	–	Office Contingencies	1,020				
–	–	Per-centage on Salaries	1,209				
			32,756			36,300	
		MANUFACTURING AND STORE ESTABLISHMENTS:	*Rs.*				
1	1	Master Tailor	1,200				
1	1	Storekeeper	960				
12	12	Labourers and others for Store and Packing Duties	1,428		6,500		
7	7	Establishment	2,400				
–	–	Per-centage on Salaries	555				
			6,543			6,500	
		TOTAL (*Personnel*) Rs.		39,299		42,800	40,522
		CLOTHING, SUPPLIES, AND SERVICES:					
		AGENCY:					
		Making Clothing, Great Coats, and Cloaks for European and Native Troops	45,509				
		Packing Materials, and incidental Charges	3,075				
		Freight and Charges for Stores received from England	1,300				
		Cost of Supplies obtained locally	6,000				
		Contingent Charges	9,250		4,57,200		
		REGIMENTAL:					
		Making Clothing at Head Quarters of Regiments	11,384				
		Altering - ditto	2,992				
		Compensation in lieu of Clothing	1,50,451				
		TOTAL (*Materiel*) Rs.		2,29,961		4,57,200	1,83,848
		TOTAL Rs.		2,69,260		5,00,000	2,24,370

AMOUNT of ESTIMATE for 1865-66 (GRANT 6) - - *Rs.* 2,69,260.

Bombay Military Budget Estimate for the Year 1865–66—*continued.*

GRANT 7.

BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.

NUMBERS. 1864–65.	NUMBERS. 1865–66.		BUDGET ESTIMATE, 1865–66.		REGULAR ESTIMATE, 1864–65.		ACTUALS, 1863–64.
		EXECUTIVE ESTABLISHMENT:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
2	2	Senior Barrack Masters - - - - -	6,616				
4	4	Barrack Masters, 1st Class - - -	12,762				
3	3	Ditto - - 2d Class - - -	7,772				
6	6	Ditto - - 3d Class - - -	7,998				
27	27	Barrack Serjeants - - - - - -	26,080				
–	–	Office Establishment of Deputy Quartermaster Generals - - - - - - -	4,204				
			65,432		2,00,000		
			Rs.				
		Family Allowances - - - - - - - - -	2,430				
		Rent of Offices - - - - - - - - -	480				
		Office Allowances and Contingencies of Barrack Masters	2,718				
			5,628				
				71,060			
		SUBORDINATE ESTABLISHMENTS:					
		Regular Barrack Establishment - - - - - - -	6,600				
		Conservancy Establishment for Barracks - - - - -	74,000				
		Punkah-pulling Establishment for Barracks and Hospitals - -	43,600				
		Tattie-watering Establishment for Barracks and Hospitals - -	20,000				
				1,44,200			
		Total (*Personnel*) - - - *Rs.*	- -	15,260	- -	2,00,000	1,56,661
		BARRACK FURNITURE:					
		Purchase and Repair of Barrack Furniture - - - - -	99,500				
		BARRACK BEDDING:					
		Purchase of Barrack Bedding, and Compensation in lieu thereof	1,18,540				
		LIGHTING AND CLEANING:					
		Provision of Supplies for Lighting and Cleaning of Barracks and Hospitals - - - - - - - - - - -	86,500		5,25,000		
		MISCELLANEOUS:	*Rs.*				
		Purchase of Petty Supplies, including Utensils - -	3,900				
		Supply of Water and Well Gear - - - - - -	3,100				
		Contingent Expenses - - - - - - - -	—				
			7,000				
		Total (*Materiel*) - - - *Rs.*	3,11,540		- -	5,25,000	2,69,873
		Total - - - *Rs.*	5,26,800		- -	7,25,000	4,26,534

Amount of Estimate for 1865–66 (Grant 7) - - *Rs.* 5,26,800.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 8.

ADMINISTRATION OF MARTIAL LAW.

NUMBERS.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
1864-65.	1865-66.	JUDGE ADVOCATE GENERAL'S DEPARTMENT:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		HEAD QUARTERS:					
1	1	Judge Advocate General - - - -	24,000				
7	7	Office Establishment - - - - -	1,536				
–	–	Per-centage on Salaries - - - -	192				
			25,728				
			Rs.				
		Extra Allowance to Office Establishment when moving with Head Quarters - - - - -	217		24,000		
		Travelling Allowances - - - -	—				
		Rent of Offices - - - - -	1,160				
		Office Contingencies - - - -	140				
			1,517				
				27,245		24,000	
		DISTRICTS:					
4		Deputy Judge Advocate Generals - -	51,561		45,000		
–		Office Allowance to ditto - - - -	2,694				
				54,255		45,000	
		MISCELLANEOUS:					
		Compensation to Witnesses at Military Courts (including Travelling Expenses) - -	5,500	- -	3,000		
				5,500		3,000	81,506
		TOTAL (*Personnel*) - - - *Rs.*		87,000	- -	72,000	81,506

AMOUNT of ESTIMATE for 1865-66 (GRANT 8) - - - *Rs.* 87,000.

BOMBAY Military Budget Estimate for the Year 1865–66—*continued.*

GRANT 9.

MEDICAL ESTABLISHMENTS, SERVICES, AND SUPPLIES.

NUMBERS. 1864–65.	NUMBERS. 1865–66.		BUDGET ESTIMATE, 1865–66. *Rs.*	*Rs.*	REGULAR ESTIMATE, 1864–65. *Rs.*	*Rs.*	ACTUALS, 1863–64. *Rs.*
		MEDICAL ESTABLISHMENT (INDIAN):					
		PRESIDENCY:					
1	1	Principal Inspector General - - -	30,000				
1	1	Secretary to Principal Inspector General -	11,809				
14	14	Office Establishment - - - - -	5,436				
–	–	Per-centage on Salaries - - - -	522				
			47,767		50,000		
			Rs.				
		Travelling Allowances - - -	—				
		Contingent Expenses - - -	302				
			302				
				48,069		50,000	46,935
		DISTRICTS:					
1	1	Inspector General of Hospitals - - -	24,000				
6	6	Deputy Inspectors General of Hospitals -	1,29,600				
16	2	Surgeon Majors - - - - - -	21,027				
	1	Surgeon - - - - - - -	10,800				
31	13	Assistant Surgeons - - - - -	59,272				
2	2	Veterinary Surgeons - - - - -	13,116				
29	21	Warrant and Subordinate Medical Officers -	18,990				
40	48	Native Doctors - - - - - -	13,080				
–	–	Station Charge Allowances - - - -	3,600				
–	–	Per-centage on Salaries - - - -	615		2,50,000		
			2,94,100				
			Rs.				
		Extra and Office Allowance to Deputy Inspectors General and others -	7,716				
		Extra and Office Allowance to Principal Veterinary Surgeons - -	1,200				
			8,916				
				3,03,016		2,50,000	2,88,307
				3,51,085		3,00,000	
		MEDICAL STORE DEPÔTS:					
		PRESIDENCY:					
1	1	Principal Medical Storekeeper - - -	10,665				
5	5	Medical Warrant Officers - - - -	6,026				
32	34	Depôt and Office Establishments - - -	8,232		25,000		
–	–	Per-centage on Salaries - - - -	324				
			25,247		25,000	- -	23,523
		STATION DEPÔTS:					
4	4	Medical Storekeepers - - - - -	42,906				
5	5	Medical Warrant Officers - - - -	4,200				
26	28	Depôt and Office Establishments - - -	3,618				
–	–	Contingent Expenses - - - - -	2,597		50,000	- -	44,461
			53,321				
				78,568		75,000	
		Carried forward - - - *Rs.*		4,29,653	- -	3,75,000	4,03,226

BOMBAY Military Budget Estimate for 1865-66—Grant 9.—Medical Establishments, Services, and Supplies—*continued.*

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE. 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward - - -	- -	4,29,653	- -	3,75,000	4,03,226
		MEDICAL ESTABLISHMENT (BRITISH):					
		PRESIDENCY.					
1	1	Deputy Inspector General of Hospitals -	21,600				
6	6	Office Establishment - - - - -	2,568				
–	–	Per-centage on Salaries - - - -	315				
			24,483				
			Rs.				
		Travelling Allowances - - -	500		35,000		26,277
		Contingent Expenses - - -	516				
			1,016				
				25,499			
		DISTRICTS:					
3	3	Staff Assistant Surgeons - - - -	14,676				
–	–	Staff Allowance at Mount Aboo - - -	1,200				
				15,876		35,000	16,089
				41,375			
		GENERAL HOSPITALS:					
1	1	Surgeon Major - - - - - -	12,679				
–	–	Allowance for Medical Charges - - -	2,400				
–	–	Subordinate Establishments - - -	14,935				
				30,014			29,039
		STATION HOSPITALS:					
		Subordinate Establishments - - -	11,617				
		Per-centage on Salaries - - - -	1,723				
				13,340	40,000		
		MISCELLANEOUS:					
		Allowance to Student Apprentices at the Medical College - - - - -	9,789				
		Head Money - - - - - -	18,329				
				28,118		40,000	
		TOTAL (*Personnel*) - - - *Rs.*		5,42,500		4,50,000	
		MEDICAL SUPPLIES:					
		Cost of Medicines and Medical Stores provided in India* - - - - -	32,153				
		Diets and Medical Comforts to Patients and Hospital Servants - - - - -	4,14,905		4,50,000		
		Freight aud Charges of Medical Stores from England - - - - - -	262				
		TOTAL (*Materiel*) - - - *Rs.*		4,47,320		4,50,000	2,43,599
		TOTAL - - - *Rs.*		9,89,820	- -	9,00,000	7,18,230

AMOUNT of ESTIMATE for 1865-66 (GRANT 9) - - - *Rs.* 9,89,820.

*The cost of the Medicines and Medical Stores to be supplied to Civil Hospitals and Dispensaries is provided in this amount.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 10.

ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		SUPERVISING STAFF:					
		OFFICE OF THE INSPECTOR GENERAL:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Inspector General of Ordnance and Magazines	26,400				
1	1	Deputy Inspector General - - - -	22,027				
2	2	Warrant and Non-Commissioned Officers -	5,040				
24	24	Office Establishment - - - - -	11,643				
–	–	Per-centage on Salaries - - - -	1,243				
			66,353				
		Contingent Expenses - - - -	480	66,833			67,302
		ARSENALS, MAGAZINES, AND DEPÔTS:					
5	2	Commissaries of Ordnance, 1st Class - -	22,407		5,05,000		
	2	„ „ 2d Class - -	19,813				
	4	„ „ 3d Class - -	28,372				
1	1	Superintendent Laboratory Establishment, Kirkee - - - - - - - -	1,200				
115	103	Warrant and Non-commissioned Officers -	1,20,683				
1,175	1,360	Artificers, Labourers, and others - -	1,44,269				
–	–	Extra and Temporary Artificers and others -	62,606				
59	65	Office Establishment - - - - -	30,432				
–	–	Per-centage on Salaries - - - -	3,839				
			4,33,621				
			Rs.				
		Family Allowances - - -	3,588				
		Contingent Expenses - - -	8,102				
			11,690				
				4,45,311		5,05,000	4,25,689
		MANUFACTURING ESTABLISHMENTS:					
		GUN CARRIAGE AGENCY:					
1	1	Agent - - - - - - - -	21,627				
1	1	Storekeeper - - - - - - -	1,800				
6	3	Warrant and Non-commissioned Officers -	4,992				
28	27	Artificers, Labourers, and others - -	17,660				
		Extra Artificers, Labourers, and others -	60,000				
15	14	Office Establishment - - - - -	8,388		1,10,000		
–	–	Per-centage on Salaries - - - -	1,664				
		Family Allowance - - - - -	—				
		Contingent Expenses - - - -	4,864				
				1,20,995		1,10,000	1,02,311
		GUNPOWDER AGENCY:					
1	1	Agent - - - - - - - -	13,804				
–	2	Warrant and Non-Commissioned Officers -	6,910				
3	9	Artificers, Labourers, and others - -	1,026				
–	–	Extra Temporary Artificers and others -	—				
2	2	Office Establishment - - - - -	804		20,000		
–	–	Per-centage on Salaries - - - -	72				
		Family Allowances - - - - -	—				
		Contingent Expenses - - - -	15				
				22,631		20,000	35,026
		Carried forward - - - *Rs.*		6,55,770	- -	6,35,000	6,30,328

BOMBAY Military Budget Estimate for 1865-66.—Grant 10.—Ordnance Establishments, Stores, and Camp Equipage—*cont^d.*

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		MANUFACTURING ESTABLISHMENTS—*cont^d.*					
		Brought forward - - -	- -	6,55,770	- -	6,35,000	6,30,328
		BULLET AND PERCUSSION CAP MANUFACTORIES:					
2	2	Warrant Officers - - - - -	2,923				
—	—	Labourers and others - - - - -	2,100				
—	—	Extra Labourers and others - - -	7,000		10,000		
2	2	Office Establishment - - - - -	780				
—	—	Per-centage on Salaries - - - -	237				
—	—	Contingent Expenses - - - - -	78				
				13,118		10,000	14,295
		FIRE ENGINE DEPARTMENT:					
1	1	Supervising Officer - - - - -	720				
—	—	Engineer, Foremen, and Overseers - -	—				
184	139	Artificers, Labourers, and others - -	11,172		12,000		
—	—	Extra Temporary Artificers and others -	—				
2	2	Office Establishment - - - - -	960				
—	—	Per-centage on Salaries - - - -	162				
—	—	Contingent Expenses - - - - -	720				
				13,734		12,000	12,192
		CAMP EQUIPAGE DEPARTMENT:					
558	558	Native Establishment - - - - -	45,060				
3	4	Office Establishment - - - - -	840				
—	—	Extra Batta to Native Establishment - -	900				
—	—	Contingent Expenses - - - - -	—				
				46,800			45,935
		HARBOUR DEFENCES, BOMBAY AND ADEN:			43,000		
1	1	Officer in charge - - - - -	14,734				
—	2	Warrant and Non-commissioned Officers -	1,649				
—	45	Executive Establishment - - - -	4,464				
—	1	Office Establishment - - - - -	240				
		Family Allowances - - - - -	—				
		Contingent and Miscellaneous Expenses -	1,711				
				22,798		43,000	
		TOTAL (*Personnel*) - - - *Rs.*	- -	7,52,220	- -	7,00,000	
		STORES:					
		Local Supply of Stores for Arsenals, Magazines, and Depôts -	1,39,050				
		Local Supplies for Manufacturing Establishments:—					
		Gun Carriage Agency - - - - - - -	39,000				
		Gunpowder Agency - - - - - - - -	50				
		Timber Agency - - - - - - - -	1,24,000				
		Repair of Saddlery - - - - - - - -	8,700		3,00,000		
		Freight and Charges of Stores from England - - - -	2,000				
		Miscellaneous - - - - - - - - - -	4,610				
		CAMP EQUIPAGE:					
		Purchase of Camp Equipage - - - - - - -	1,71,000				
		Repair of Camp Equipage - - - - - - -	20,000				
		TOTAL (*Materiel*) - - - *Rs.*	5,08,410		- -	3,00,000	2,53,461
		TOTAL - - - *Rs.*	12,60,630		- -	10,00,000	9,56,201

AMOUNT of ESTIMATE for 1865-66 (GRANT 10) - - *Rs.* 12,60,630.

Bombay Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 11.

ECCLESIASTICAL.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66. *Rs.*	BUDGET ESTIMATE, 1865-66. *Rs.*	REGULAR ESTIMATE, 1864-65. *Rs.*	REGULAR ESTIMATE, 1864-65. *Rs.*	ACTUALS, 1863-64. *Rs.*
		CHAPLAINS TO THE ARMY:					
		Church of England.*					
		Presbyterian.*					
1	1	Chaplain - - - - - - - -	6,000	*			
–	–	Travelling Allowances - - - -	—		6,000		
–	–	Contingent Expenses - - - - -	—				
				6,000		6,000	6,019
		Roman Catholic:					
21	20	Allowance to Chaplains - - - -	42,600				
–	–	Per-centage on Salaries - - - -	2,130				
–	–	Travelling Allowances - - - -	852		51,000		
–	–	Contingent Expenses - - - - -	6,207				
				51,789		51,000	49,693
		Total (*Personnel*) - - - *Rs.*		57,789	- -	57,000	55,712

Amount of Estimate for 1865-66 (Grant 11) - - - *Rs.* 57,790.

* The Pay and Allowances of the whole of the Chaplains of the Church of England and those of the Presbyterian Church not specially attached to Regiments, are provided in the Civil Estimates.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 12.

EDUCATION.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		ARMY SCHOOLS:					
		(*Personnel*):	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1	1	Superintendent	4,985				
1	–	*Assistant ditto*	—				
2	1	Trained Schoolmaster	2,733				
1	1	Serjeant Major	553				
3	3	Office Establishment	1,200				
–	–	Per-centage on Salaries	195				
			9,666				
			Rs.				
		Travelling Allowances	950		13,500		
		Contingent Charges	540				
		Family Allowance	342				
			1,832				
				11,498			
		(*Materiel*):					
		Purchase of Books, Materials, &c. and Packing Charges and Miscellaneous	2,000				
				2,000			
				13,498		13,500	10,917
		LAWRENCE MILITARY SCHOOL, MOUNT ABOO:					
		EDUCATIONAL STAFF:					
1	1	Head Master	1,969				
–	–	School Allowance	2,400		4,500		
–	–	Family Allowance	156				
–	–	Allowance to Orphans	270				
				4,795		4,500	* —
		CENTRAL BOOK DEPÔT:					
1	1	Office Establishment	360				
	–	Per-centage on Salaries	72				
–	–	Contingent Charges	256				
				688			
		DONATIONS TO EDUCATIONAL INSTITUTIONS:			32,000		412
		Bombay Educational Society	14,340				
		Roman Catholic Orphanages	9,060				
		United Presbyterian Orphanages	1,800				
				25,200		32,000	28,674
				30,683		36,500	
		TOTAL *Rs.*		44,181		50,000	40,003

AMOUNT of ESTIMATE for 1865-66 (GRANT 12) - - *Rs.* 44,180.

* The expenditure in 1863-64 has been included under the head "Donations" to Educational Institutions.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 14.

SEA TRANSPORT CHARGES.

	BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
SEA TRANSPORT CHARGES:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
(*Personnel*):					
Portion of Passage Money of European Corps forming the Relief for this year - - - - - - - - -	5,00,000				
Passage Money on account of Officers to and from Europe -					
Passage Money of Invalids - - - - - - - -					
	2,00,000				
Passage Money of Recruits - - - - - - - -			8,00,000		3,65,851
Passage Money of Officers and Troops proceeding from Port to Port - - - - - - - - - - - -		7,00,000			
MEDICAL COMFORTS, &c.:					
(*Materiel*):					
Medical Comforts, Bedding, Special Clothing, &c., supplied to Troops proceeding by Sea - - - - - - - -	30,000				
		30,000		8,00,000	
TOTAL - - - *Rs.*		7,30,000	- -	8,00,000	3,65,851

AMOUNT of ESTIMATE for 1865-66 (GRANT 14) - - - *Rs.* 7,30,000.

BOMBAY Military Budget Estimate for 1865-66—*continued.*

GRANT 15.

MISCELLANEOUS SERVICES.

	BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
SANATORY COMMISSION:					
1 President	36,000				
2 Members, at 300 rupees each per mensem	7,200				
1 Secretary	10,489				
Office Establishment	768		55,000		
Printing Charges and Contingencies	1,780				
Travelling Expenses	3,000				
Per-centage on Salaries	90				
		59,327		55,000	3,487
Donation to Military Fund	—				
Ditto - to Orphan Society	—				
Ditto - to Officers' Widows' Fund (British Troops)	—				
Gratuities to discharged Native Soldiers	1,50,000				
Marching Batta Travelling Allowances, &c.	25,000				
Bounty Money to Recruits and Re-enlisted Men	65,000				
Compensation for Losses	5,000		14,70,000		
Ditto - for Loss of Staff and Command Allowances					
Moonshee Allowance to Officers and Men on passing in Native Languages	24,500				
Subsistence Allowance to Children of Pensioned Soldiers, &c.	7,800				
Printing Charges, including War Office Forms	26,000				
Compensation for dearness of Provisions	9,50,000				
Ditto - for dearness of Forage for Horses	2,75,000				
Contingencies	87,173				
		16,15,473		14,70,000	9,13,727
TOTAL (*Personnel*) - - - *Rs.*		16,74,800	- -	15,25,000	9,17,214

AMOUNT of ESTIMATE for 1865-66 (GRANT 15) - - - *Rs.* 16,74,800.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 16.

VOLUNTEER CORPS.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		STAFF ALLOWANCES TO OFFICERS:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
		STAFF ALLOWANCES TO NON-COMMISSIONED OFFICERS:					
2	2	Drill Instructors - - - - -	382		300		—
		Family Allowance - - - - -					
		CAPITATION GRANTS:	1,100		—		—
				1,482		300	
		TOTAL (*Personnel*) - - - *Rs.*		1,482	- -	300	—

AMOUNT of ESTIMATE for 1865-66 (GRANT 16) - - - *Rs.* 1,480.

The Volunteers are also provided, at the expense of the Indian Government, with arms, ammunition, and Artillery and Engineer stores, the cost of which is included in the foregoing Grants.

BOMBAY Military Budget Estimate for 1865-66—*continued.*

NON-EFFECTIVE SERVICES.

GRANT 17.

REWARDS FOR MILITARY SERVICES.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
		GOOD SERVICE PENSIONS:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
–	5	Officers resident in India - - - -	5,000	5,000			
		VICTORIA CROSS:					
3	1	Non-Commissioned Officers and Privates -	98	98	—		244
		ANNUITIES FOR MERITORIOUS SERVICE:					
2	2	Serjeants - - - - - - - -	350	350	—		
		GRATUITIES FOR MERITORIOUS SERVICE:					2,000
117	117	Non-Commissioned Officers and Privates -	6,650	6,650	6,000	6,000	
		ORDER OF BRITISH INDIA:					
		NATIVE ARMY:					
6	5	First Class - - - - - - -	3,720		6,000		
6	6	Second Class - - - - - - -	2,232	5,952		6,000	6,339
		ORDER OF MERIT:					
		NATIVE ARMY:					
45	37	First Class - - - - - - -	5,272	5,272	6,000	6,000	8,994
		Second Class - - - - - - -					
		Third Class - - - - - - -					
		MEN SERVING IN THE POLICE:					
6	6	First Class - - - - - - -	1,888	1,888	—	—	—
		Second Class - - - - - - -					
		Third Class - - - - - - -					
		TOTAL (*Personnel*) - - - *Rs.*		25,210	- -	18,000	17,577

AMOUNT of ESTIMATE for 1865-66 (GRANT 17) - - - *Rs.* 25,210.

Bombay Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 18.

RETIRED OFFICERS.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
–	1	General Officer - - - - - -	7,550				
–	–	Colonel - - - - - - -	—				
2	1	Lieutenant-Colonels - - - - -	5,641				
–	–	Majors - - - - - - -	—				
1	1	Captain - - - - - - -	1,560				
3	1	Lieutenant - - - - - -	1,684				
–	–	Inspector-Generals of Hospitals - - -	—				
–	–	Deputy ditto - - - - - -	—				
1	2	Surgeon Majors - - - - -	11,886		36,000		17,209
1	1	Surgeon - - - - - - -	1,913				
–	–	Assistant Surgeons - - - - -	—				
–	–	Veterinary Surgeons - - - - -	—				
–	–	Deputy Commissaries - - - -	—				
–	–	Assistant ditto - - - - - -	—				
–	1	Deputy Assistant ditto - - - -	1,200				
–	–	Conductors - - - - - -	—				
–	–	Sub-Conductors - - - - - -	—				
–	–	Apothecaries - - - - - -	—				
–	–	Stewards - - - - - - -	—				
		TOTAL (*Personnel*) -	*Rs.*	31,434	- -	36,000	17,209

AMOUNT of ESTIMATE for 1865-66 (GRANT 18) - - - *Rs.* 31,430.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 19.

MILITARY PENSIONS.

NUMBERS. 1864-65.	NUMBERS. 1865-66.		BUDGET ESTIMATE, 1865-66. Rs.	BUDGET ESTIMATE, 1865-66. Rs.	REGULAR ESTIMATE, 1864-65. Rs.	REGULAR ESTIMATE, 1864-65. Rs.	ACTUALS, 1863-64. Rs.
		PENSIONS TO EUROPEANS:					
		PENSIONS FOR WOUNDS:					
–	–	General Officers	—				
1	–	Colonel and Lieutenant-Colonel	—				
3	2	Majors	1,959		3,400		
1	1	Captain	699				
3	1	Lieutenant	686				
–	–	Cornets and Ensigns	—				
				3,344		3,400	
		PENSIONS:					
–	–	Officers	—				
32	34	Warrant Officers	27,442				
32	31	Medical Warrant Officers	25,021		83,600		14,95,013
182	153	Non-Commissioned Officers, Rank and File	35,177				
				87,640		83,600	
		TOTAL PENSIONS TO EUROPEANS - - - Rs.		90,984	- -	87,000	
		PENSIONS TO NATIVES:					
		Pensions to Native Commissioned, Non-Commissioned Officers, Rank and File	10,33,304				
		Native Family Pensions (Heirs)	53,982		10,83,000		
		Special and Temporary Pensions	26,909				
		TOTAL PENSIONS TO NATIVES - - - Rs.		11,14,195		10,83,000	
		TOTAL (*Personnel*) - - - Rs.		12,05,179	- -	11,70,000	14,95,013

AMOUNT of ESTIMATE for 1865-66 (GRANT 19) - - - *Rs.* 12,05,180.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 20.

WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.

	BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
WIDOWS' PENSIONS:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Pensions to Widows (late Lord Clive's Fund)	11,936		11,500		
Pensions to Widows admitted since passing of Indian Government Act of 1858 (Acts XXI. and XXII., c. 106.)	7,886	19,822	9,000	20,500	16,883
COMPASSIONATE ALLOWANCES:					
Pensions and Gratuities to Widows and Children of Officers who have been killed or have died of wounds	2,473	2,743			
TOTAL (*Personnel*) *Rs.*		22,565		20,500	16,883

AMOUNT of ESTIMATE for 1865-66 (GRANT 20) - - - *Rs.* 22,560.

GRANT 21.

CIVIL PENSIONS AND GRATUITIES.

NUMBERS.			BUDGET ESTIMATE, 1865-66.		REGULAR ESTIMATE, 1864-65.		ACTUALS, 1863-64.
1864-65.	1865-66.	CIVIL PENSIONS:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
–	1	Pensioner drawing 300 rupees and upwards per mensem	30,299		30,000		24,140
–	–	Ditto drawing 200 rupees and upwards per mensem					
–	1	Ditto drawing 100 rupees and upwards per mensem					
–	94	Ditto drawing under 100 rupees per mensem		30,299		30,000	
		GRATUITIES:					
		Gratuities to discharged Public Servants of the Military Offices	9,000	9,000	6,500	6,500	
		TOTAL (*Personnel*) *Rs.*		39,299		36,500	24,140

AMOUNT OF ESTIMATE FOR 1865-66 (GRANT 21) - - *Rs.* 39,300.

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

RECEIPTS AND RECOVERIES.

STATEMENT showing the ESTIMATED RECEIPTS and RECOVERIES on account of MILITARY SERVICES to be Credited to Revenue during the Year from 1st May 1865 to 30th April 1866.

(*See* Statement, page 300.)

GRANTS.		BUDGET ESTIMATE, 1865-66.	REGULAR ESTIMATE, 1864-65.	ACTUALS, 1863-64.
		Rs.	*Rs.*	*Rs.*
1	Army and Garrison Staff	—	—	—
2	Administrative Staff	—	—	—
3	Regimental Pay, Allowances, and Charges	50,000	14,100	6,348
4	Commissariat Establishments, Supplies, and Services	9,50,000	9,65,900	9,14,819
5	Stud and Remount Establishments, Supplies, and Services			1,875
6	Clothing Establishment, Supplies, and Services	35,000	44,300	62,237
7	Barrack Establishments, Supplies, and Services	18,000	3,800	6,403
8	Administration of Martial Law	—	—	—
9	Medical Establishments, Services, and Supplies	62,000	61,300	78,239
10	Ordnance Establishments, Stores, and Camp Equipage	1,50,000	3,09,800	4,86,298
11	Ecclesiastical	—	—	—
12	Education		100	232
13	Surveys (Topographical and Trigonometrical)	—	—	—
14*	Sea Transport Charges	4,000	—	—
15	Miscellaneous Services	31,000	37,300	36,952
16	Volunteer Corps	—	—	—
	TOTAL *Rs.*	13,00,000	14,36,600	15,93,403

Bombay Military Budget Estimate for the Year 1865-66—*continued.*

Grant 3.—Appendix, No. 1.

DETAIL of the Regimental Establishments of the European and Native Armies in Bombay during the Year 1865-66.

CORPS.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments in Bombay. Officers.	Non-Commissioned Officers, Trumpeters, Drummers, and others.	Rank and File.	Total of all Ranks.	NATIVE ARMY. Established Strength of Native Brigades and Regiments in Bombay. Europeans. Commissioned Officers.	Non-Commissioned Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total of all Ranks.	Educational Establishments.	Subordinate Medical and Hospital Establishment.	Native Artificers and Followers.
ROYAL ARTILLERY.											
Royal Horse Artillery, E. Brigade	56	50	536	642	–	–	–	–	4	68	1,384
Royal Artillery, 14th Brigade	34	39	402	475	–	–	–	–	2	264	612
Ditto - 18th „	58	83	938	1,079	–	–	–	–	4		921
Ditto - 21st „	49	49	408	506	–	–	–	–	3		287
Native Artillery.											
Three Companies	–	–	–	–	*	3	265	268	–	–	318
GOVERNOR'S BODY GUARD.											
Governor's Body Guard	–	–	–	–	†	–	71	71	–	–	2
CAVALRY.											
European.											
3d Regiment of Dragoon Guards	32	53	462	547	–	–	–	–	3	43	449
6th ditto of Dragoons	32	53	462	547	–	–	–	–	3	43	449
Native.											
1st Regiment of Light Cavalry	–	–	–	–	1†	–	500	501	–	7	14
2d - ditto	–	–	–	–	1†	–	500	501	–	7	14
3d - ditto	–	–	–	–	1†	–	500	501	–	7	14
1st Regiment of Sind Horse	–	–	–	–	1†	–	500	501	–	7	14
2d - ditto	–	–	–	–	1†	–	500	501	–	7	14
3d - ditto	–	–	–	–	1†	–	500	501	–	7	14
Poonah Horse	–	–	–	–	1†	–	500	501	–	7	14
Belooch Mounted Guides	–	–	–	–	–	–	315	315	–	–	–
ROYAL ENGINEERS.											
Corps of Royal Engineers	94	–	–	94	–	–	–	–	–	–	–
SAPPERS AND MINERS.											
Sappers and Miners	–	–	–	–	‡	15	592	607	8	26	53
Carried forward	355	327	3,208	3,890	7	18	4,743	4,768	21	493	4,573

* The Officers attached to these Companies are included in the Strength of the European Army.
† The Combatant Officers of these Corps are included in the Establishment of the Staff Corps, and General Lists, Cavalry and Infantry.
‡ The Officers attached to the Sappers and Miners are included in the strength of the Royal Engineers, Staff Corps, Native Infantry, or General List.

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 1. Detail of Regimental Establishments, &c.—*cont^d.*

CORPS.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments in Bombay.				NATIVE ARMY. Established Strength of Native Brigades and Regiments in Bombay.				Educational Establishment.	Subordinate Medical and Hospital Establishment.	Native Artificers and Followers.
	Officers.	Non-Commissioned Officers, Trumpeters, Drummers, and others.	Rank and File.	Total of all Ranks.	Europeans. Commissioned Officers.	Europeans. Non-Commissioned Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total of all Ranks.			
Brought forward - - -	355	327	3,208	3,890	7	18	4,743	4,768	21	493	4,573
INFANTRY.											
EUROPEAN.											
4th Regiment of Foot, 1st Battalion - - - -	39	69	850	958	–	–	–	–	3	66	65
33d - ditto - - - - - - -	39	69	850	958	–	–	–	–	3	66	65
44th - ditto - - - - - - -	39	69	850	958	–	–	–	–	3	66	65
45th - ditto - - - - - - -	39	69	850	958	–	–	–	–	3	66	65
56th - ditto - - - - - - -	39	69	850	958	–	–	–	–	3	66	65
72d - ditto - - - - - - -	39	75	850	964	–	–	–	–	3	66	65
95th - ditto - - - - - - -	39	69	850	958	–	–	–	–	3	66	65
103d - ditto - - - - - - -	39	69	850	958	–	–	–	–	3	66	65
106th - ditto - - - - - - -	39	69	850	958	–	–	–	–	3	66	65
109th - ditto - - - - - - -	39	69	850	958	–	–	–	–	3	66	65
NATIVE.											
1st Regiment of Native Infantry - - - -	–	–	–	–	*1	–	736	737	–	10	11
2d - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
3d - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
4th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
5th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
6th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
7th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
8th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
9th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
10th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
11th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
12th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
13th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
14th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
15th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
16th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
17th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
18th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
19th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
20th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
21st - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
22d - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
23d - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
24th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
25th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
26th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
27th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
28th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
29th - ditto - - - - - - -	–	–	–	–	1	–	736	737	–	10	11
30th - ditto - - - - - - -	–	–	–	–	1	–	712	713	–	10	11
Carried forward - - -	745	1,023	11,708	13,476	37	18	26,799	26,854	51	1,453	5,353

* The Combatant Officers attached to these Regiments are included in the Establishments of the Staff Corps and the General List Cavalry and Infantry of this Presidency.

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 1. Detail of Regimental Establishments, &c.—*cont^d.*

CORPS.	EUROPEAN ARMY. Established Strength of European Brigades and Regiments in Bombay. Officers.	Non-Commissioned Officers, Trumpeters, Drummers, and others.	Rank and File.	Total of all Ranks.	NATIVE ARMY. Established Strength of Native Brigades and Regiments in Bombay. Europeans. Commissioned Officers.	Non-Commissioned Officers.	Native Officers, Non-Commissioned Officers, Rank and File.	Total of all Ranks.	Educational Establishment.	Subordinate Medical and Hospital Establishment.	Native Artificers and Followers.
Brought forward - - -	745	1,023	11,708	13,476	37	18	26,799	26,854	51	1,453	5,553
INVALID AND VETERAN ESTABLISHMENT.											
Invalid and Veteran Establishment - - - - -	32	–	–	32	–	–	–	–	–	–	–
MISCELLANEOUS OFFICERS.											
Staff Corps - - - - - - - - - - -	359	–	–	359	–	–	–	–	–	–	–
General List, Cavalry } Including Cadres of old Corps -	43	–	–	43	–	–	–	–	–	–	–
Ditto - Infantry } Including Cadres of old Corps -	276	–	–	276	–	–	–	–	–	–	–
Unattached Officers - - - - - - - - -	4	–	–	4	–	–	–	–	–	–	–
TOTAL FORCE IN BOMBAY - - -	1,459	1,023	11,708	14,190	37	18	26,799	26,854	51	1,453	5,553

RECAPITULATION.

ARTILLERY.											
European - - - - - - - - - -	197	221	2,284	2,702	–	–	–	–	13	332	3,204
Native - - - - - - - - - -	–	–	–	–	–	3	265	268	–	–	318
	197	221	2,284	2,702	–	3	265	268	13	332	3,522
CAVALRY.											
European - - - - - - - - - -	64	106	924	1,094	–	–	–	–	6	86	898
Governor's Body Guard - - - - - -	–	–	–	–	–	–	71	71	–	–	2
Native - - - - - - - - - -	–	–	–	–	7	–	3,815	3,822	–	49	98
	64	106	924	1,094	7	–	3,886	3,893	6	135	998
ROYAL ENGINEERS.											
Corps of Royal Engineers - - - - - -	94	–	–	94	–	–	–	–	–	–	–
SAPPERS AND MINERS.											
Sappers and Miners - - - - - - - -	–	–	–	–	–	15	592	607	2	26	53
INFANTRY.											
European - - - - - - - - - -	390	696	8,500	9,586	–	–	–	–	30	660	650
Native - - - - - - - - - -	–	–	–	–	30	–	22,056	22,086	–	300	330
	390	696	8,500	9,586	30	–	22,056	22,086	30	960	980
INVALID AND VETERAN ESTABLISHMENT.											
Invalid and Veteran Establishment - - - -	32	–	–	32	–	–	–	–	–	–	–
MISCELLANEOUS OFFICERS.											
Staff Corps - - - - - - - - - -	359	–	–	359	–	–	–	–	–	–	–
General List, Cavalry } Including Cadres of old Corps -	43	–	–	43	–	–	–	–	–	–	–
Ditto - Infantry } Including Cadres of old Corps -	276	–	–	276	–	–	–	–	–	–	–
Unattached Officers - - - - - - - -	4	–	–	4	–	–	–	–	–	–	–
	682	–	–	682	–	–	–	–	–	–	–
TOTAL FORCE IN BOMBAY - - -	1,459	1,023	11,708	14,190	37	18	26,799	26,854	51	1,453	5,553

BOMBAY Military Budget Estimate for the Year 1865-66—*continued.*

GRANT 3.—APPENDIX No. 2.

REGIMENTAL PAY, ALLOWANCES, AND CHARGES.

ROYAL HORSE ARTILLERY.

HEAD QUARTERS' STAFF OF ONE BRIGADE.

Detail of the Staff of One Brigade.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonel Commandant	–		—	—	
Colonels	2		1,358 7 –	2,716 14 –	
Lieutenant Colonels	3		1,037 – –	3,111 – –	
Lieutenant Colonels on Major's Pay	1		– – –	809 6 4	
Adjutant (2d Captain)	1		– – –	473 – 4	
Quartermaster	1		– – –	327 10 4	
Riding Master	1		– – –	287 7 9	
Surgeon	1		– – –	473 – 4	
		10			98,381 5 –
Serjeant Major	1		– – –	61 3 –	
Quartermaster Serjeant	1		– – –	52 15 4	
Orderly-room Clerk	1		– – –	39 2 11	
Trumpet Major	1		– – –	39 2 11	
Hospital Serjeant	1		– – –	39 2 11	
Armourer Serjeant	1		– – –	39 2 11	
		6			3,250 8 –
TOTAL Number		16	and Pay per Annum, *Rs.*		1,01,631 13 –
Add,—Five days' Pay for Non-commissioned Officers					45 2 4
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Brigade Command Allowance			– – –	400 – –	
Adjutant's Allowance			– – –	182 7 –	
Quartermaster, for Office			– – –	85 – –	
Interpreter's Allowance			– – –	60 – –	
Instructor of Gunnery			– – –	150 – –	
Serjeant Assistant Instructors			– – –	29 13 –	
Orderly-room Clerk			– – –	14 14 6	
Hospital Writer			– – –	10 – –	
Horse Allowance			30 – –	1,020 – –	
					23,425 8 –
EDUCATIONAL ESTABLISHMENT:					
Moonshee	1		– – –	30 – –	
		1			360 – –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Apothecary	1		– – –	145 14 –	
Steward	1		– – –	126 5 –	
Hospital Establishments	–		—	—	
(*See Recapitulation.*)		2			3,266 4 –
NATIVE ARTIFICERS AND FOLLOWERS:					
Chowdry	1		– – –	16 – –	
Weighmen	2		5 – –	10 – –	
Bhisthie	1		7 8 –	7 8 –	
Sweepers	2		4 – –	8 – –	
Syces	6		6 – –	36 – –	
Grass-cutters	3		5 – –	15 – –	
		15			1,110 – –
CONTRACT ALLOWANCES:					
Allowance for Shoeing Horses			2 – –	12 – –	
Allowance for Repair of Saddles			1 – –	6 – –	
					216 – –
TOTAL				*Rs.*	1,30,054 11 6
Add,—Additional Pay to Surgeon drawing Old Rate of Pay					3,600 – –
Extra Pay of Hospital Serjeant and Orderly-room Clerk					355 – –
TOTAL per Annum				*Rs.*	1,34,009 11 4

FOUR BATTERIES.

Detail of the Establishment of One Battery.

RANKS.	Nos.		Rate of Pay per Mensem	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain	1		– – –	473 – 4	
2d Captain	1		– – –	473 – 4	
Lieutenants	2		305 4 –	610 8 –	
Lieutenant	1		– – –	250 10 4	
Assistant Surgeon	1		– – –	317 8 –	
		6			25,496 4 –
Staff Serjeants	2		52 15 4	105 14 8	
Serjeants	6		39 2 11	235 1 6	
Corporals	6		29 6 2	176 5 –	
Bombardiers	6		26 15 –	161 10 –	
Gunners	76		16 3 7	1,238 – 4	
Drivers	42		13 12 5	578 9 6	
Trumpeter	1		– – –	26 15 –	
Ditto	1		– – –	16 3 7	
Farrier Serjeant and Carriage Smith	1		– – –	45 – –	
Shoeing and Carriage Smiths	2		28 7 6	56 15 –	
Collar Maker	1		– – –	25 6 6	
Wheeler	1		– – –	25 6 6	
		145			32,237 11 –
TOTAL Number	151		and Pay per Annum	*Rs.*	57,733 15 –
Add,—Five days' Pay for Non-commissioned Officers and Men					447 11 11
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Battery Command Allowance			– – –	30 – –	
Rough Rider			– – –	7 8 –	
Pay Serjeant			– – –	7 – –	
Savings Bank Clerk			– – –	5 – –	
Mess Allowance			– – –	40 – –	
Horse Allowance			30 – –	420 – –	
EDUCATIONAL ESTABLISHMENT:					6,114 – –
Allowance to Schoolmaster			– – –	15 – –	
Allowance to Schoolmistress			– – –	10 – –	
					300 – –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Assistant Apothecary	1		– – –	70 – –	
Apprentice	1		– – –	22 8 –	
Hospital Establishment (*See Recapitulation.*)	–	2	– – –	– – –	1,110 – –
NATIVE ARTIFICERS AND FOLLOWERS:					
Tindal	1		– – –	9 – –	
Store Lascars	12		7 – –	84 – –	
Puckallies	3		10 – –	30 – –	
Bheesthie	1		– – –	5 – –	
Sweepers	3		5 – –	15 – –	
Jemadar Syces	3		10 – –	30 – –	
Syces	118		6 – –	708 – –	
Grass-cutters	178		5 – –	890 – –	
Bullock-drivers	4		6 – –	24 – –	
Mistry Smith	1		– – –	17 8 –	
Fireman	1		– – –	12 8 –	
Filemen	2		9 6 –	18 12 –	
Hammermen	2		9 6 –	18 12 –	
Mistry Carpenter	1		– – –	17 8 –	
Carpenters	2		12 8 –	25 – –	
Moochie	1		– – –	10 8 –	
Conservancy Establishment:					
Bheesthies	2		5 – –	10 – –	
Sweepers	5		5 – –	25 – –	
Bildar	1		– – –	4 – –	
Filth Cart	–		– – –	16 – –	
		341			23,608 – –
CONTRACT ALLOWANCES:					
Allowance for Repair of Arms			– – –	30 – –	
Ditto – 6 Guns			15 – –	90 – –	
Ditto – 1 Forge Cart			– – –	5 – –	
Ditto – 2 Store Carts			5 – –	10 – –	
Ditto – 1 Spare Howitzer Carriage			– – –	5 – –	
Ditto – Store Limber Waggon			– – –	5 – –	
Ditto – Hospital Carts			– – –	5 – –	
Ditto – Shoeing 178 Horses			2 – –	356 – –	
Ditto – 98 Sets of Harness			2 – –	196 – –	
Ditto – 70 Saddles			1 – –	70 – –	
Ditto – Grampots			– – –	20 – –	
Ditto – Cavessons			– – –	5 – –	
					9,564 – –
TOTAL of One Battery per Annum				*Rs.*	98,877 10 11
TOTAL of Four Batteries per Annum				*Rs.*	3,95,510 11 8
Add,—Good Conduct Allowance					6,849 – –
TOTAL				*Rs.*	4,02,359 11 8

RECAPITULATION.

	Rs.	*a.*	*p.*
Head Quarter's Staff of One Brigade	1,34,009	11	4
Establishment of Four Batteries	4,02,359	11	8
Add,—Pay of two Veterinary Surgeons	8,753	6	–
Pay of Educational Establishment kept up at Head Quarters, and with the two Detached Batteries	2,146	–	–
Family Allowance to Women and Children	9,366	–	–
Allowance to Hospital Serjeants of Detached Batteries	420	–	–
Hospital Establishment kept up at Head Quarters and with Detached Batteries	5,613	–	–
Pay of Native Artificers on Higher Rates of Salary	456	–	–
Pay of Five Extra Additional Followers with Detached Batteries	288	–	–
Good Shooting Allowance	250	–	–
TOTAL *Rs.*	5,63,661	13	–

Deduct,—For Officers in Europe, &c.:—	*Rs.*	*a.*	*p.*		
In Europe:—One Lieutenant Colonel and one Lieutenant	18,267	–	–		
On Staff Employ:—One Colonel, two Lieutenant Colonels	42,778	–	–		
				61,045	– –
TOTAL *Rs.*				5,02,616	13 –

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ARTILLERY.

HEAD QUARTERS' STAFF OF THE 14TH, 18TH, AND 21ST BRIGADES.

DETAIL OF THE STAFF OF ONE BRIGADE.

RANKS.	Nos.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonel Commandant	–			
Colonels	2	1,265 5 –	2,530 10 –	
Lieutenant Colonels	3	1,002 4 –	3,006 12 –	
Lieutenant Colonels on Major's Pay	1	– – –	759 3 –	
Adjutant (2d Captain)	1	– – –	417 7 8	
Quartermaster	1	– – –	291 1 11	
Surgeon	1	– – –	789 3 –	
	9			93,592 3 –
Serjeant Major	1	– – –	57 13 9	
Quartermaster Serjeant	1	– – –	50 8 2	
Orderly-room Clerk	1	– – –	36 11 9	
Trumpet Major	1	– – –	36 11 9	
Hospital Serjeant	1	– – –	36 11 9	
Armourer Serjeant	1	– – –	36 11 9	
	6			3,063 11 –
TOTAL Number	15	and Pay per Annum, *Rs.*		96,595 14 –
Add,—Five days' Pay for Non-Commissioned Officers and Men				42 8 10
COMMAND, STAFF, AND HORSE ALLOWANCES:				
Brigade Command Allowance		– – –	400 – –	
Adjutant's Allowance		– – –	227 – –	
Quartermaster, for Office		– – –	85 – –	
Instructor of Gunnery		– – –	150 – –	
Serjeant Instructors of Gunnery		14 14 6	29 13 –	
Orderly-room Clerk		– – –	14 14 6	
Hospital Writer		– – –	10 – –	
Horse Allowance		30 – –	270 – –	
				14,240 10 –
Carried forward		*Rs.*		1,10,878 – 10

RANKS.	Nos.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward	–	– – –	– – –	1,10,879 – 10
EDUCATIONAL ESTABLISHMENT:				
Moonshee	1	– – –	30 – –	
Allowance to Librarian	–	– – –	8 – –	
	1			456 – –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:				
Apothecary	1	– – –	145 14 –	
Steward	1	– – –	126 5 –	
Hospital Establishment (*See Recapitulation.*)	–	—	—	
	2			3,266 4 –
NATIVE FOLLOWERS:				
Chowdry	1	– – –	16 – –	
Weighmen	2	5 – –	10 – –	
	3			312 – –
	6			
TOTAL for Head Quarters of One Brigade per Annum			*Rs.*	1,14,913 4 10
TOTAL for Head Quarters of Three Brigades per Annum			*Rs.*	3,44,739 14 6
Add,—				
FOR SPARE OFFICERS, INCLUDING OFFICERS' BATTERIES:				
Captains	8	433 10 –	3,469 – –	
2d Captains	8	417 7 8	3,339 13 4	
Lieutenants	16	265 12 –	4,252 – –	
Ditto	8	213 5 –	1,706 – –	
	40			1,53,207 – –
Pay of Two Riding Masters at the Head Quarters of Field Brigades				8,766 – –
Extra Pay for Length of Service for Surgeons				4,080 – –
Extra Pay for Hospital Serjeants and Orderly-room Clerks				1,073 – –
Extra Staff Allowance				11,311 –
Pay of 12 Syces for Field Brigades				1,008 – –
Pay of Four Grass-cutters for Field Brigades				288 – –
Allowance for Shoeing Horses for Field Brigades				288 – –
Allowance for Repair of Saddles for Field Brigades				144 – –
				5,24,904 14 6
Deduct,—			*Rs. a. p.*	
For Head Quarters' Staff of the 14th Brigade on the Madras Establishment			12,387 – –	
Horse Allowance on account of Officers of the Garrison Brigades			1,080 – –	
				13,467 – –
TOTAL per Annum			*Rs.*	5,11,437 14 6

RECAPITULATION.

		Rs. a. p.
Total Head Quarters' Staff of Three Brigades		5,11,437 14 6
Ten Light Field Batteries (*See* page 333)		8,06,800 4 –
One Heavy Battery (*See* page 333)		62,626 12 –
Five Garrison Batteries (*See* page 334)		1,99,300 11 3
Add,—Pay and Allowances of a Veterinary Surgeon with the 14th Brigade		4,766 8 –
Hospital Establishments		14,084 – –
Educational Establishments		3,930 – –
Good Shooting Allowance		800 – –
		16,03,746 1 9
Deduct,—For Pay of Officers in Europe, &c. :—		
In Europe	4 Colonels	
	4 Lieutenant Colonels	
	10 Captains	
	28 Lieutenants	
	1 Quartermaster	
	1 Riding Master	
On Staff Employ	2 Lieutenant Colonels	
	8 Captains	
	1 Lieutenant	
Employed in the Civil and Public Works Departments	1 Colonel	
	1 Lieutenant Colonel	
	1 Captain	
	5 Lieutenants	
		4,06,624 – –
TOTAL	*Rs.*	11,97,122 1 9

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ARTILLERY—*continued.*

TEN LIGHT FIELD BATTERIES.

Detail of the Establishment of One Battery.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain	1		- - -	433 10 -	
2d Captain	1		- - -	417 7 8	
Lieutenants	2		265 12 -	531 8 -	
Lieutenant	1		- - -	213 5 -	
Assistant Surgeon	1		- - -	317 8 -	
		6			22,961 - -
Staff Serjeants	2		50 8 2	101 - 4	
Serjeants	6		36 11 9	220 6 6	
Corporals	6		26 15 -	161 10 -	
Bombardiers	6		24 7 10	146 15 -	
Trumpeter	1		- - -	24 7 10	
Ditto	1		- - -	13 12 5	
Farrier Serjeant and Carriage Smith	1		- - -	42 8 10	
Shoeing and Carriage Smiths	2		26 - 4	52 - 8	
Collar Maker	1		- - -	22 15 4	
Wheeler	1		- - -	22 15 4	
Gunners	76		13 12 5	1,046 15 8	
Drivers	42		13 12 5	578 9 6	
		145			29,212 1 -
TOTAL Number		151	and Pay per Annum, *Rs.*		52,173 1 -
Add,—Five days' Pay for Non-Commissioned Officers and Men					405 11 6
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Battery Command Allowance			- - -	30 - -	
Rough Rider			- - -	7 8 -	
Pay Serjeant			- - -	7 - -	
Savings Bank Clerk			- - -	5 - -	
Mess Allowance			- - -	40 - -	
Horse Allowance to Officers			30 - -	240 - -	
					3,954 - -
EDUCATIONAL ESTABLISHMENT:					
Allowance to Schoolmaster			- - -	15 - -	
Allowance to Schoolmistress			- - -	10 - -	
					300 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Tindal	1		- - -	9 - -	
Store Lascars	12		7 - -	84 - -	
Puckallies	3		10 - -	30 - -	
Bheesthie	1		- - -	5 - -	
Jemadar Syces	3		10 - -	30 - -	
Syces	71		6 - -	426 - -	
Grass-cutters	37		5 - -	185 - -	
Bullock Drivers	3		6 - -	18 - -	
Mistry Smith	1		- - -	17 8 -	
Fireman	1		- - -	12 8 -	
Filemen	2		9 6 -	18 12 -	
Hammermen	2		9 6 -	18 12 -	
Mistry Carpenter	1		- - -	17 8 -	
Carpenters	2		12 8 -	25 - -	
Moochie	1		- - -	10 8 -	
Conservancy Establishment:					
Bheesthies	2		5 - -	10 - -	
Sweepers	5		5 - -	25 - -	
Billdar	1		- - -	4 - -	
Filth Cart	1		- - -	20 - -	
		150			11,598 - -
CONTRACT ALLOWANCES:					
Allowance for repair of Arms			- - -	30 - -	
Ditto - Six Guns			15 - -	90 - -	
Ditto - One Forge Cart			- - -	5 - -	
Ditto - Two Store Carts			5 - -	10 - -	
Ditto - One Spare Howitzer Carriage			- - -	5 - -	
Ditto - Store Limber Waggon			- - -	5 - -	
Ditto - Hospital Cart			- - -	5 - -	
Ditto - Shoeing 110 Horses			2 - -	220 - -	
Ditto - 90 sets of Harness			1 8 -	135 - -	
Ditto - 20 Saddles			1 - -	20 - -	
Ditto - Grampots			- - -	20 - -	
Ditto - Cavessons			- - -	5 - -	
					6,600 - -
TOTAL of One Battery, per Annum				*Rs.*	75,030 12 6
TOTAL of Ten Batteries, per Annum				*Rs.*	7,50,307 13 -
Add,—					
Additional Pay for length of service of Assistant Surgeons					6,155 3 -
Allowance to Hospital Serjeants of detached Batteries					450 - -
Extra Batta to Native Followers					6,412 - -
Pay of Extra ditto					846 - -
Family Allowance to Women and Children					24,128 - -
Good Conduct Allowance					18,501 4 -
TOTAL				*Rs.*	8,06,800 4 -

ONE HEAVY FIELD BATTERY.

Detail of the Establishment of One Battery.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain	1		- - -	433 10 -	
2d Captain	1		- - -	417 7 8	
Lieutenants	2		265 12 -	531 8 -	
Lieutenant	1		- - -	213 5 -	
		5			19,151 - -
Staff Serjeants	2		50 8 2	101 - 4	
Cattle Serjeant	1		- - -	36 11 9	
Serjeants	4		36 11 9	146 15 -	
Corporals	4		26 15 -	107 12 -	
Bombardiers	4		24 7 10	97 15 4	
Trumpeter	1		- - -	24 7 10	
Ditto	1		- - -	13 12 5	
Gunners	60		13 12 5	826 9 -	
		77			16,282 12 -
TOTAL Number		82	and Pay per Annum, *Rs.*		35,413 12 -
Add,—Five days' Pay for Non-Commissioned Officers and Men					225 14 -
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Battery Command Allowance			- - -	250 - -	
Cattle Serjeant			- - -	20 - -	
Pay Serjeant and Savings Bank Clerk			- - -	7 - -	
Mess Allowance			- - -	40 - -	
Horse Allowance to Officers			30 - -	210 - -	
					6,324 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Tindal	1		- - -	9 - -	
Store Lascars	12		7 - -	84 - -	
Puckallies	2		10 - -	20 - -	
Bheesthies	7		7 8 -	52 8 -	
Sweeper	1		- - -	5 - -	
Jemadar Driver	1		- - -	12 - -	
Sirdar Drivers	5		9 - -	45 - -	
Drivers	127		7 - -	889 - -	
Jemadar Mahout	1		- - -	9 - -	
Mahouts	9		8 - -	72 - -	
Coolies	9		5 - -	45 - -	
Syces	5		6 - -	30 - -	
Grass-cutters	5		5 - -	25 - -	
Mistry Smith	1		- - -	17 8 -	
Smiths	2		12 8 -	25 - -	
Firemen	2		12 8 -	25 - -	
Filemen	2		9 6 -	18 12 -	
Hammermen	2		9 6 -	18 12 -	
Mistry Carpenter	1		- - -	17 8 -	
Carpenters	2		12 8 -	25 - -	
Moochies	2		10 8 -	21 - -	
Bellows Boys	2		3 2 -	6 4 -	
Conservancy Establishment:					
Bheesthie	1		- - -	7 8 -	
Sweepers	3		5 - -	15 - -	
		205			17,937 - -
CONTRACT ALLOWANCES:					
Allowance for Shoeing five Horses			2 - -	10 - -	
Ditto - Grampots			—	—	
Ditto - Petty Stores			—	—	
					120 - -
					60,020 10 -
Add,—					
Family Allowance to Women and Children					1,743 - -
Good Conduct Allowance					863 2 -
TOTAL				*Rs.*	62,626 12 -

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ARTILLERY—*continued.*

FIVE GARRISON BATTERIES.

DETAIL OF THE ESTABLISHMENT OF ONE BATTERY.

RANKS.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Captain - -	1		- -	433 10 -	
2d Captain - -	1		- -	417 7 8	
Lieutenants - -	2		265 12 -	531 8 -	
Lieutenant - -	1	5	- -	213 5 -	19,151 - -
Staff Serjeant -	1		- -	50 8 2	
Serjeants - -	4		36 11 9	146 15 -	
Corporals - -	4		26 15 -	107 12 -	
Bombardiers - -	4		24 7 10	97 15 4	
Trumpeter - -	1		- -	24 7 10	
Ditto - -	1		- -	13 12 5	
Gunners - -	60	75	13 12 5	826 9 -	15,215 13 -
TOTAL Number - -	80		and Pay per Annum - *Rs.*		34,366 13 -
Add,—					
Five days' Pay for Non-Commissioned Officers and Men -					211 5 3
COMMAND AND STAFF ALLOWANCES:					
Battery Command Allowance - -			30 - -		
Pay Serjeant and Savings Bank Clerk - - - -			7 - -		
Mess Allowance - - -			40 - -		924 - -
Carried forward - - - *Rs.*					35,502 2 3

RANKS.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -				- -	35,502 2 3
NATIVE FOLLOWERS:					
Tindal - -	1		- -	9 - -	
Store Lascars -	6		7 - -	42 - -	
Puckallies - -	2		10 - -	20 - -	
Sweepers - -	2		4 - -	8 - -	
Conservancy Establishment:					
Bheesthie - -	1		- -	5 - -	
Sweepers - -	3	15	5 - -	15 - -	1,188 - -
CONTRACT ALLOWANCES:					
Allowance for Repair of Arms - -				30 - -	360 - -
TOTAL of One Battery, per Annum - - - *Rs.*					37,050 2 3
TOTAL of Five Batteries, per Annum - - - *Rs.*					1,85,250 11 3
Add,—					
Allowance to Schoolmasters of detached Batteries -					540 - -
Extra Batta to Native Followers - - - -					480 - -
Family Allowance to Women and Children - -					8,715 - -
Good Conduct Allowance - - - - -					4,315 - -
TOTAL - - - *Rs.*					1,99,300 11 3

RECAPITULATION OF ROYAL ARTILLERY.

CORPS.	Pay of European Officers.	Pay of Non-Commissioned Officers, Rank and File.	Pay of Regimental Educational Establishments.	Pay of Subordinate Medical and Hospital Establishments.	Pay of Native Artificers and Followers.	Command, Staff, and Horse Allowances.	Contract Allowances.	Family Allowances.	Good Conduct Allowances.	Good Shooting Allowances.	Hutting Money.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Royal Horse Artillery - -	2,09,119											
Deduct,—												
For Officers in Europe, &c.	61,045											
	1,48,074	1,34,393	3,706	13,319	96,282	51,902	38,472	9,366	6,849	250	- -	5,02,617
Royal Artillery - - -	7,88,620											
Deduct,—												
For Officers in Europe, &c.	4,06,624											
	3,81,996	4,00,194	8,838	23,883	1,49,827	1,04,967	68,352	34,586	23,679	800	- -	11,97,122
TOTAL - - - *Rs.*	5,30,070	5,34,587	12,544	37,202	2,46,113	1,56,869	1,06,824	43,952	30,528	1,050	- -	16,99,739

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

NATIVE ARTILLERY.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
DETAIL OF THE ESTABLISHMENT OF THREE COMPANIES:					
Commandants	3		417 7 8	1,252 7 -	
Doing-duty Officers	3		265 12 -	797 4 -	
		6			24,596 4 -
Staff Serjeants	3		36 11 9	110 3 3	
		3			1,322 7 -
Subadars	3		67 - -	201 - -	
Jemadars	6		30 - -	180 - -	
Havildars	18		14 - -	252 - -	
Naicks	18		12 - -	216 - -	
Buglers	6		7 - -	42 - -	
Privates	210		7 - -	1,470 - -	
Boys	4		3 8 -	14 - -	
		265			28,500 - -
TOTAL Number		274	and Pay per Annum, *Rs.*		54,418 11 -
COMMAND AND STAFF ALLOWANCES:					
Company Command			30 - -	90 - -	
Staff Serjeants			31 3 9	93 11 3	
Pay Havildars			5 - -	15 - -	
Drill Havildars			2 - -	6 - -	
					2,456 7 -
NATIVE FOLLOWERS:					
Tindals	3		9 - -	27 - -	
Store Lascars	30		7 - -	210 - -	
Bheesthies	6		7 - -	42 - -	
		39			3,348 - -
CONTRACT ALLOWANCE:					
Stationery and Petty Stores			20 - -	60 - -	
					720 - -
					60,943 2 -
Add,—					
For Officers of higher rank					193 12 -
For Subadars and Jemadars on higher pay					672 - -
Extra Batta for serving in Aden					2,628 - -
For Native Followers on higher Salaries					408 - -
Good Conduct Allowance					2,520 - -
TOTAL			*Rs.*		67,364 14 -
DETAIL OF THE ESTABLISHMENT OF TWO DIVISIONS OF MOUNTAIN TRAIN, BATTERY ATTACHED.					
STAFF ALLOWANCES:					
Command Allowances			150 - -	300 - -	
Command Allowance to Lieutenants			150 - -	300 - -	
					7,200 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Carpenters	2		12 8 -	25 - -	
Smiths	2		12 8 -	25 - -	
Hammermen	2		9 6 -	18 12 -	
Bellows Boys	2		3 2 -	6 4 -	
Battery Lascars	2		6 - -	12 - -	
Native Farriers	2		21 - -	42 - -	
Moochies	2		10 8 -	21 - -	
Bheesthies	2		7 8 -	15 - -	
Muccadum of Muleteers	2		10 - -	20 - -	
Muleteers	98		6 - -	588 - -	
Muccadum of Grass-cutters	2		10 - -	20 - -	
Grass-cutters	22		5 - -	110 - -	
		140			10,836 - -
CONTRACT ALLOWANCES:					
Head and Heel Ropes			2 - -	204 - -	
Repair of two sets of Harness			1 8 -	3 - -	
Ditto of 80 sets of Saddles			1 - -	80 - -	
Gun Contingent Allowance			- - -	95 - -	
					4,584 - -
TOTAL			*Rs.*		22,620 - -

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
ESTABLISHMENT OF POST GUNS AT RAJCOTE AND KATTYWAR, MOUNTAIN TRAIN.					
STAFF ALLOWANCE:					
Horse Allowance to Commanding Officer	-		- - -	30 - -	
					360 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Mistry Smith	1		- - -	17 8 -	
Mistry Carpenter	1		- - -	17 8 -	
Carpenter	1		- - -	12 8 -	
Smith	1		- - -	12 8 -	
Hammerman	1		- - -	9 6 -	
Bellows Boy	1		- - -	3 2 -	
Lascars	2		6 - -	12 - -	
Bheesthie	1		- - -	7 8 -	
Syce	1		- - -	6 - -	
Native Farrier	1		- - -	21 - -	
Moochie	1		- - -	10 8 -	
Muccadum of Muleteers	1		- - -	10 - -	
Ditto - of Grass-cutters	1		- - -	10 - -	
Muleteers	30		6 - -	180 - -	
Grass-cutters	10		5 - -	50 - -	
		54			4,554 - -
CONTRACT ALLOWANCE:					
Gun Contingent			- - -	65 - -	
Line Equipment for two Horses			- - -	4 - -	
Ditto - - - for 42 Mules			- - -	84 - -	
Six Cavalry Saddles			- - -	6 - -	
38 Single Sets of Harness			- - -	57 - -	
20 Cradles Mule Backs			- - -	20 - -	
					2,832 - -
TOTAL			*Rs.*		7,746 - -
ESTABLISHMENT OF THE MOUNTAIN TRAIN IN SCINDE.					
STAFF ALLOWANCE:					
Command Allowance			- - -	150 - -	
					1,800 - -
NATIVE ARTIFICERS AND FOLLOWERS:					
Native Farrier	1		- - -	28 - -	
Carpenter	1		- - -	16 - -	
Smith	1		- - -	16 - -	
Hammerman	1		- - -	12 6 -	
Bellows Boy	1		- - -	6 2 -	
Moochie	1		- - -	13 8 -	
Battery Lascar	1		- - -	7 8 -	
Puckallies	2		12 - -	24 - -	
Bheesthie	1		- - -	9 - -	
Muccadum of Muleteers	2		12 8 -	25 - -	
Ditto - of Grass-cutters	61		- - -	12 8 -	
Muleteers	2		8 - -	496 - -	
Grass-cutters	10		7 8 -	75 - -	
		85			8,892 - -
CONTRACT ALLOWANCE:					
Gun Contingent			- - -	45 - -	
Head and Heel Ropes			2 - -	150 - -	
Repair of Harness			1 - -	70 - -	
					3,180 - -
TOTAL			*Rs.*		13,872 - -

RECAPITULATION.

	Rs. a. p.
Detail of the Establishment of Three Companies	67,364 14 -
Ditto of Two Divisions of Mountain Train, Battery attached	22,620 - -
Ditto of Post Guns	7,746 - -
Ditto of Mountain Train in Scinde	13,872 - -
TOTAL *Rs.*	1,11,602 14 -

Bombay Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

CAVALRY.

EUROPEAN CAVALRY (TWO REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF SEVEN TROOPS.

RANKS.	Nos.		Rate of Pay per Mensem. Rs. a. p.	Total Pay per Mensem. Rs. a. p.	Total Pay per Annum. Rs. a. p.
Colonel	–		—	—	
Lieutenant Colonel	1		– – –	1,037 – –	
Majors	2		809 6 4	1,618 12 8	
Captains	7		473 – 4	3,311 2 4	
Lieutenants	7		305 4 –	2,136 12 –	
Cornets	7		250 10 4	1,754 8 4	
Paymaster	1		– – –	445 13 –	
Adjutant	1		– – –	305 4 –	
Riding Master	1		– – –	329 14 9	
Quartermaster	1		– – –	299 3 10	
Surgeon	1		– – –	789 3 –	
Assistant Surgeons	2		317 8 –	635 – –	
Veterinary Surgeon	1		– – –	250 10 4	
		32			1,54,959 3 –
Regimental Serjeant Major	1		– – –	51 7 –	
Bandmaster Serjeant	1		– – –	51 7 –	
Quartermaster Serjeant	1		– – –	45 7 6	
Troop Serjeant Majors	7		42 10 10	298 11 10	
Serjeant Instructor of Musketry	1		– – –	39 4 11	
Paymaster Serjeant	1		– – –	28 10 4	
Armourer Serjeant	1		– – –	28 10 4	
Hospital Serjeant	1		– – –	33 8 9	
Saddler Serjeant	1		– – –	28 10 4	
Orderly-room Clerk	1		– – –	28 10 4	
Farrier Major	1		– – –	48 15 8	
Farriers	7		31 13 5	222 13 11	
Trumpet Major	1		– – –	28 10 4	
Serjeants	21		28 10 4	601 9 –	
Trumpeters	7		16 7 8	115 5 8	
Corporals	28		18 14 10	529 15 4	
Privates	434		14 2 11	6,155 1 10	
		515			1,00,044 1 –
TOTAL Number	547		and Pay per Annum, Rs.		2,55,003 4 –
Add,—					
Five days' Pay of Non-Commissioned Officers, Rank and File					1,389 8 –
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Regimental Command Allowance			– – –	400 – –	
Troop Allowance			50 – –	350 – –	
Adjutant's Allowance			– – –	207 7 –	
Instructor of Musketry			– – –	150 – –	
Paymaster's Office Allowance			– – –	65 5 4	
Quartermaster's ditto			– – –	85 – –	
Interpreter's Allowance			– – –	100 – –	
Drill Serjeant			– – –	14 – –	
Drill Corporal			– – –	7 – –	
Savings Bank Clerk			– – –	10 – –	
Pay Serjeants			7 – –	49 – –	
Rough Riders			– – –	18 10 –	
Mess Allowance			– – –	150 – –	
Horse Allowance of Officers			30 – –	2,370 – –	
Veterinary Surgeon's Conveyance Allowance			– – –	30 – –	
					48,076 12 –
EDUCATIONAL ESTABLISHMENT:					
Trained Schoolmaster	1		– – –	52 10 –	
Staff Allowance to ditto	–		– – –	29 13 1	
Trained Schoolmistress	1		– – –	25 – –	
Allowance to Assistant Schoolmaster	–		– – –	6 – –	
Moonshee	1		– – –	10 – –	
Allowance to Librarian	–		– – –	8 – –	
		3			1,577 5 –
Carried forward					3,06,046 13 –

RANKS.	Nos.		Rate of Pay per Mensem. Rs. a. p.	Total Pay per Mensem. Rs. a. p.	Total, Pay per Annum. Rs. a.
Brought forward	–	–	– – –	– – –	3,06,046 13 –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Apothecary	1		– – –	145 14 –	
Steward	1		– – –	126 5 –	
Assistant Apothecary	1		– – –	70 – –	
Hospital Apprentices	2		25 – –	50 – –	
Nurse	1		– – –	15 – –	
Assistant Nurse	1		– – –	8 – –	
Writer	1		– – –	10 – –	
Compounder	1		– – –	10 – –	
Dresser	1		– – –	8 – –	
Shop Coolie	1		– – –	5 – –	
Steward's Servants	2		5 – –	10 – –	
Tailor	1		– – –	6 – –	
Barber	1		– – –	5 – –	
Head Cook	1		– – –	9 – –	
Cooks	2		7 – –	14 – –	
Washermen	5		8 – –	40 – –	
Bheesthies	5		7 – –	35 – –	
Sweepers	5		6 – –	30 – –	
Coolies	10		5 – –	50 – –	
		43			7,766 4 –
NATIVE FOLLOWERS:					
Jemadar Syces	2		7 8 –	15 – –	
Hospital Syces	2		4 8 –	9 – –	
Muccadums of Syces	7		10 – –	70 – –	
Ditto of Grass-cutters	7		10 – –	70 – –	
Syces	218		6 – –	1,308 – –	
Grass-cutters	163		5 – –	815 – –	
Puckallies	14		9 – –	126 – –	
Chowdry	1		– – –	16 – –	
Weighmen	2		5 – –	10 – –	
Conservancy Establishment:					
Bheesthies	7		10 – –	70 – –	
Sweepers	21		5 – –	105 – –	
Bildars	2		3 8 –	7 – –	
Filth Carts	3		18 – –	54 – –	
		449			32,100 – –
CONTRACT ALLOWANCES:					
For Head and Heel Ropes			3 – –	1,470 – –	
Allowance for Butts and Targets			– – –	2 – –	
Ditto for Petty Stores			– – –	4 – –	
Riding House Expense			– – –	40 – –	
					18,192 – –
TOTAL for One Regiment, per Annum					3,64,105 1 –
TOTAL for Two Regiments, per Annum					7,28,210 2 –

RECAPITULATION.

	Rs. a. p.
Total Pay for Two Regiments, per Annum	7,28,210 2 –
Add,—Pay, &c., of one additional Lieutenant Colonel	13,884 – –
Additional Pay for Length of Service of Medical Officer	11,400 – –
Ditto – – ditto – – of Paymaster Serjeants and Hospital Serjeants	332 – –
Stationery Allowance to Instructors of Musketry	40 – –
Staff Pay of Assistant Instructors of Musketry (say for six months)	1,200 – –
Family Allowances to Women and Children	7,908 – –
Good Conduct Allowance	3,130 – –
Good Shooting Allowance	373 – –
	7,66,477 2 –
Deduct,—Pay of Officers in Europe:	
2 Majors, 2 Captains, 4 Lieutenants, 4 Cornets, 1 Paymaster	74,684 – –
TOTAL Rs.	6,91,793 2 –

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

GOVERNOR'S BODY GUARD.

DETAIL OF THE ESTABLISHMENT.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.	RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*				*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Lieutenant - -	1		- - -	225 12 -		Brought forward - - -			- - -	- - -	32,445 - -
		1			2,709 - -	Command Allowance - -			- - -	150 - -	
Ressaldar - -	1		- - -	200 - -							1,800 - -
Ressaidar - -	1		- - -	107 - -		CONTRACT ALLOWANCE:					
Jemadar - - -	1		- - -	60 - -		For repairing Arms - -			- - -	21 - -	
Kote Duffadar - -	1		- - -	47 - -							252 - -
Duffadars - -	5		38 - -	190 - -		NATIVE FOLLOWERS:					
Trumpeter - -	1		- - -	34 - -		Puckallie - -	1		- - -	12 - -	
Farrier - - -	1		- - -	40 - -		Bheesthie - -	1		- - -	6 - -	
Sowars - - -	60		30 - -	1,800 - -				2			216 - -
		71			29,736 - -	Add,—					
		72				Extra Pay to Sowars and others - -				680 - -	8,160 - -
			Carried forward - - *Rs.*		32,445 - -				TOTAL - - - *Rs.*		42,873 - -

NATIVE CAVALRY.

SEVEN REGIMENTS.

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF SIX TROOPS.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.	RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*				*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Commandant - -	1		- - -	640 14 -		Brought forward - -			- - -	- - -	2,58,417 12 -
Second in Command and Squadron Officer	1		- - -	374 1 6		SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
2d Squadron Officer -	1		- - -	374 1 6		Native Doctor -	1		- - -	35 - -	
3d Squadron Officer -	1		- - -	225 12 -		Ditto - -	1		- - -	30 - -	
Adjutant - - -	1		- - -	225 12 -		Leechman - -	1		- - -	7 - -	
Doing-duty Officer -	1		- - -	225 12 -		Goorgah - -	1		- - -	10 - -	
Medical Officer -	1		- - -	600 - -		Dhobie - -	1		- - -	8 - -	
		7			31,995 12 -	Bheesthie - -	1		- - -	9 - -	
Ressaldar Major -	1		- - -	250 - -		Sweeper - -	1		- - -	7 - -	
Ressaldars - -	2		200 - -	400 - -				7			1,272 - -
Ressaidars - -	3		107 - -	321 - -		NATIVE FOLLOWERS:					
Naib Ressaldars -	6		67 - -	402 - -		Lascars - -	3		7 - -	21 - -	
Woordie Major -	1		- - -	140 - -		Bheesthies - -	6		6 - -	36 - -	
Jemadars - - -	6		60 - -	360 - -		Chowdry - -	1		- - -	15 - -	
Kote Duffadar Major -	1		- - -	55 - -		Mutsuddy - -	1		- - -	8 - -	
Farrier Major - -	1		- - -	50 - -		Weighmen - -	3		6 - -	18 - -	
Kote Duffadars -	6		47 - -	282 - -				14			1,176 - -
Duffadars - -	30		38 - -	1,140 - -		CONTRACT ALLOWANCE:					
Nishanburdars - -	6		38 - -	228 - -		Repair of Arms - - -			- - -	60 - -	
Trumpeters - -	6		34 - -	204 - -		School Allowance - -			- - -	40 - -	
Naicks - - -	30		33 - -	990 - -		Allowance to Squadron Officer	30		- - -	90 - -	
Sowars - - -	400		30 - -	12,000 - -		Allowance to doing-duty Officer for Writer and Stationery - - - -			- - -	30 - -	
Boy - - - -	1		- - -	3 8 -							2,640 - -
		500			2,01,906 - -	TOTAL for One Regiment, per Annum - *Rs.*					2,63,505 12 -
TOTAL Number - -		507	and Pay per Annum - *Rs.*		2,33,901 12 -	TOTAL for Seven Regiments, per Annum - *Rs.*					18,44,540 4 -
COMMAND, STAFF, AND HORSE ALLOWANCES:						BELOOCH MOUNTED GUIDES:					
Commandant - - - -			- - -	700 - -		Ressaidars - -	3		50 - -	150 - -	
Second in Command and Squadron Officer - - - -			- - -	300 - -		Jemadars - -	12		25 - -	300 - -	
2d Squadron Officer - - -			- - -	210 - -		Sowars - -	300		15 - -	4,500 - -	
3d Squadron Officer - - -			- - -	180 - -				315			59,400 - -
Adjutant - - - - -			- - -	250 - -		Add,—					
Adjutant for Office - - -			- - -	50 - -		Increased Rate of Pay of Officers of higher ranks - -					7,224 - -
Doing-duty Officer - - -			- - -	150 - -		Increased Rate of Pay of Medical Officers - - -					2,040 - -
Medical Officer's Horse Allowance			- - -	60 - -							19,13,204 4 -
Trumpet Major - - -			- - -	7 - -		Deduct,—					
Pay Duffadars - - - -			6 - -	36 - -		On account of Officers of junior ranks - - - -					11,376 - -
Mess Allowance - - -			- - -	100 - -							
					24,516 - -	TOTAL - - - *Rs.*					19,01,828 4 -
			Carried forward - - - *Rs.*		2,58,417 12 -						

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

ROYAL ENGINEERS.

ESTABLISHMENT.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonels	–	4	1,265 5 –	5,061 4 –	
Lieutenant Colonels	7		1,002 4 –	7,015 12 –	
Lieutenant Colonels (as Majors)	3	10	759 3 –	2,277 9 –	
Captains and 2d Captains	–	32	433 10 –	13,876 – –	
Lieutenants	32		265 12 –	8,504 – –	
Ditto	16	48	213 5 –	3,413 – –	4,81,770 12 –
		94			
Carried forward					*Rs.* 4,81,770 12 –

DEDUCTIONS.	Nos.		For Full Pay of Officers in Europe and on Staff Employ.	For Difference between Full and Net Pay of Officers in Civil Employ, Dept. of P. W., &c.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Brought forward	–	–	– – –	– – –	– – –	4,81,770 12 –
Colonels	2		1,265 5 –	– – –	2,530 10 –	
Ditto	2	4	– – –	960 15 –	1,921 14 –	
Lieutenant Colonels	3		1,002 4 –	– – –	3,006 12 –	
Ditto	5		– – –	758 12 –	3,793 12 –	
Ditto (as Majors)	1		759 3 –	– – –	759 3 –	
Ditto - ditto	1	10	– – –	576 9 –	576 9 –	
Captains	18		433 10 –	– – –	7,805 4 –	
Ditto	14	32	– – –	293 10 –	4,110 12 –	
Lieutenants	4		265 12 –	– – –	1,063 – –	
Ditto	30		– – –	195 12 –	5,872 8 –	
Ditto wanting to complete	14	48	265 12 –	– – –	3,720 8 –	4,21,929 – –
TOTAL		94				59,841 12 –
Add,— Net Pay of 11 Lieutenants of the Home Establishment serving in the Bombay Presidency						16,356 – –
TOTAL					*Rs.*	76,197 12 –

SAPPERS AND MINERS.

DETAIL OF THE ESTABLISHMENT OF THE CORPS CONSISTING OF FIVE COMPANIES.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		– – –	433 10 –	
Adjutant and Quartermaster	1		– – –	225 12 –	
Officers commanding Companies	5	7	– – –	995 10 –	10,860 – –
Conductor	1		– – –	145 14 –	
Serjeant Major	1		– – –	65 3 7	
Quartermaster Serjeant	1		– – –	57 12 4	
Serjeants	4		37 14 3	151 9 –	
1st Corporals	4		27 15 3	111 13 –	
2d Corporals	4	15	23 4 8	93 2 8	7,504 15 –
Subadars, 1st Class	1		– – –	100 – –	
Subadars, 2d Class	2		80 – –	160 – –	
Subadars, 3d Class	2		67 – –	134 – –	
Jemadars, 1st Class	3		35 – –	105 – –	
Jemadars, 2d Class	2		30 – –	60 – –	
Havildars	20		14 – –	280 – –	
Naicks	40		12 – –	480 – –	
Buglers	10		7 – –	70 – –	
Privates	500		7 – –	3,500 – –	
Boys	12	592	3 8 –	42 – –	59,172 – –
TOTAL Number		614	and Pay per Annum, *Rs.*		86,536 15 –
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Command Allowance			– – –	400 – –	
Company Command Allowance			50 – –	250 – –	
Sapper Allowance			60 – –	300 – –	
Adjutant and Quartermaster			– – –	237 – –	
Commandant's Horse Allowance			– – –	30 – –	
Subadar Major			– – –	25 – –	
Pay Havildars			5 – –	25 – –	
Colour Havildars			2 – –	10 – –	
Bugle Major			– – –	6 4 –	
Drill Havildars			– – –	5 4 –	
Drill Naicks			– – –	2 8 –	
Savings Bank Clerk			– – –	5 – –	15,552 – –
Carried forward					*Rs.* 1,02,088 15 –

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward	–	–	– – –	– – –	1,02,088 15 –
EDUCATIONAL ESTABLISHMENT:					
Trained Schoolmaster, 1st Class	1		– – –	187 12 6	
Trained Schoolmaster, 3d Class	1		– – –	104 3 7	
Allowance to Librarian	–		– – –	7 – –	
Allowance to Native Teachers	–	2	– – –	22 – –	3,852 – –
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Native Doctor	1		– – –	30 – –	
Ditto	4		25 – –	100 – –	
Hospital Establishment	21	26	– – –	192 – –	3,864 – –
NATIVE ARTIFICERS AND FOLLOWERS:					
Moonshee	1		– – –	30 – –	
English Teacher	1		– – –	30 – –	
Bheesthies	10		7 8 –	75 – –	
Sweepers	10		– – –	79 – –	
Chowdry	1		– – –	16 – –	
Weighmen	2		5 – –	10 – –	
Maistry Smiths	2		14 – –	28 – –	
Maistry Carpenters	2		13 – –	26 – –	
Carpenters	3		10 – –	30 – –	
Smiths	2		13 – –	26 – –	
Ditto	3		10 – –	30 – –	
Hammermen	2		10 8 –	21 – –	
Ditto	3		7 8 –	22 8 –	
Masons	2		13 – –	26 – –	
Ditto	3		10 – –	30 – –	
Tinman	1		– – –	10 – –	
Bellows Boys	2		5 8 –	11 – –	
Ditto	3	53	2 8 –	7 8 –	6,096 – –
* CONTRACT ALLOWANCE:					
Allowances for Stationery			– – –	20 – –	
Allowances for School			– – –	10 – –	360 – –
					1,16,260 15 –
Add,— Working Pay for Natives					12,700 – –
Extra Batta to Natives					5,016 – –
Family Allowance to Women and Children					1,700 – –
Good Conduct Allowances					5,431 – –
TOTAL				*Rs.*	1,42,007 15 –

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INFANTRY.

EUROPEAN INFANTRY (TEN REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF TEN COMPANIES.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Colonel	–		—	—	
Lieutenant Colonel	1		– – –	1,002 4 –	
Majors	2		759 3 –	1,518 6 –	
Captains	10		415 6 –	4,153 12 –	
Lieutenants	12		256 10 –	3,079 8 –	
Ensigns	8		202 12 5	1,622 3 4	
Paymaster	1		– – –	445 13 –	
Adjutant	1		– – –	256 10 –	
Quartermaster	1		– – –	274 14 3	
Surgeon	1		– – –	789 3 –	
Assistant Surgeons	2		317 8 –	635 – –	
		39			1,65,331 3 –
Serjeant Major	1		– – –	46 7 2	
Bandmaster Serjeant	1		– – –	46 7 2	
Quartermaster Serjeant	1		– – –	40 9 10	
Paymaster Serjeant	1		– – –	24 9 10	
Armourer Serjeant	1		– – –	24 9 10	
Hospital Serjeant	1		– – –	31 15 5	
Colour Serjeants	10		31 15 5	319 10 2	
Serjeants	30		24 9 10	738 7 –	
Serjeant Instructor of Musketry	1		– – –	39 4 11	
Orderly-room Clerk	1		– – –	24 9 10	
Drum Major	1		– – –	24 9 10	
Drummers	20		13 1 2	261 7 4	
Corporals	40		15 11 8	629 2 8	
Privates	810		11 10 –	9,416 4 –	
		919			1,40,018 4 –
TOTAL Number		958	and Pay per Annum, *Rs.*		3,05,349 7 –
Add,—Five Days' Pay of Non-Commissioned Officers, Rank and File					1,944 11 2
COMMAND, STAFF, AND HORSE ALLOWANCES:					
Regimental Command			– – –	400 – –	
Company Allowance			30 – –	300 – –	
Adjutant's Allowance			– – –	257 – –	
Instructor of Musketry (including Horse Allowance)			– – –	150 – –	
Paymaster's Office Allowance			– – –	78 10 8	
Quartermaster's Office Allowance			– – –	85 – –	
Interpreter's Allowance			– – –	100 – –	
Drill Serjeant			– – –	14 – –	
Drill Corporal			– – –	7 – –	
Savings Bank Clerk			– – –	20 – –	
Pay Serjeants			7 – –	70 – –	
Serjeant Assistant Instructor of Musketry			– – –	7 7 3	
Mess Allowance			– – –	150 – –	
Horse Allowance for Field Officers			30 – –	90 – –	
					20,749 7 –
EDUCATIONAL ESTABLISHMENT:					
Trained Schoolmaster	1		– – –	52 10 5	
Staff Allowance to ditto	–		– – –	29 13 1	
Trained Schoolmistress	1		– – –	25 – –	
Allowance to two Assistant Schoolmasters	–		10 – –	20 – –	
Moonshee	1		– – –	10 – –	
Allowance to Librarian	–		– – –	8 – –	
		3			1,745 10 –
Carried forward				*Rs.*	3,29,789 3 2

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward			– – –	– – –	3,29,789 3 2
SUBORDINATE MEDICAL AND FIXED HOSPITAL ESTABLISHMENT:					
Apothecary	1		– – –	145 14 –	
Steward	1		– – –	126 5 –	
Assistant Apothecary	1		– – –	70 – –	
Hospital Apprentices	2		25 – –	50 – –	
Nurse	1		– – –	15 – –	
Assistant Nurse	1		– – –	8 – –	
Writer	1		– – –	35 – –	
Head Compounder	1		– – –	10 – –	
Compounder	1		– – –	8 – –	
Head Dresser	1		– – –	8 – –	
Dresser	1		– – –	6 – –	
Shop Coolies	2		5 – –	10 – –	
Steward's Servants	2		6 – –	12 – –	
Clothier	1		– – –	8 – –	
Tailors	2		7 – –	14 – –	
Barber	1		– – –	6 – –	
Head Cook	1		– – –	10 – –	
Cooks	2		8 – –	16 – –	
Head Washerman	1		– – –	7 – –	
Washermen	4		5 – –	20 – –	
Head Bheesthie	1		– – –	7 – –	
Bheesthies	6		5 – –	30 – –	
Head Sweeper	1		– – –	7 – –	
Sweepers	8		4 – –	32 – –	
Head Cooly	1		– – –	6 – –	
Coolies	20		4 – –	80 – –	
Female Sweeper	1		– – –	4 – –	
		66			9,014 4 –
NATIVE FOLLOWERS:					
Quartermaster's Establishment:					
Puckallies	20		10 – –	200 – –	
Chowdry	1		– – –	16 – –	
Peons	2		5 – –	10 – –	
Conservancy Establishment:					
Bheesthies	10		10 – –	100 – –	
Sweepers	30		6 – –	180 – –	
Bildars	2		5 – –	10 – –	
Filth Carts	–		16 – –	·48 – –	
		65			6,769 – –
CONTRACT ALLOWANCES:					
For Stationery and Repair of Arms			20 – –	200 – –	
Allowance for Butts and Targets			– – –	4 – –	
Allowance in lieu of Petty Stores			– – –	1 8 –	
					2,466 – –
TOTAL for One Regiment, per Annum				*Rs.*	3,48,037 7 2
TOTAL for Ten Regiments, per Annum				*Rs.*	34,80,374 7 8

RECAPITULATION.

	Rs.	*a.*	*p.*
Total Pay for Ten Regiments, per Annum	34,80,374	7	8
Add,—			
Additional Pay for length of service of Paymasters, Quartermasters, Surgeons, and Assistant Surgeons	17,350	–	–
Ditto – ditto – of Paymaster Serjeants, Armour Serjeants, Hospital Serjeants, and Orderly-room Clerks	5,504	–	–
Ditto – *ditto* – of Schoolmasters and Schoolmistresses and Extra Assistants	3,331	–	–
Pay of one Piper Major and five Pipers in one Highland Regiment	1,104	–	–
Stationery Allowance to Instructors of Musketry	200	–	–
Staff Pay of Assistant Instructors of Musketry (say, for six months)	6,000	–	–
Pay of Extra Native Followers	3,060	–	–
Family Allowance to Women and Children	78,354	–	–
Good Conduct Allowance	1,17,119	–	–
Good Shooting Allowance	5,000	–	–
	37,17,396	7	8
Deduct,—			
Pay of Officers in Europe and on Staff Employ:			
In Europe: 2 Lieutenant Colonels, 6 Majors, 19 Captains, 25 Lieutenants, 6 Ensigns, 1 Paymaster, 1 Quartermaster, 1 Surgeon Major, 1 Surgeon; *On Staff Employ:* 3 Lieutenant Colonels, 1 Major, 10 Captains, 7 Lieutenants; *Employed in the Civil and Public Works Departments:* 1 Captain, 3 Lieutenants, 2 Ensigns	4,36,050	–	–
TOTAL	32,81,346	7	8

Bombay Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INFANTRY.

NATIVE INFANTRY (THIRTY REGIMENTS).

DETAIL OF THE ESTABLISHMENT OF ONE REGIMENT OF EIGHT COMPANIES.

RANKS.	Nos.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Commandant	1		- - -	640 14 -	
Second in Command and Wing Officer	1		- - -	374 1 6	
Wing Officer	1		- - -	374 1 6	
Adjutant	1		- - -	225 12 -	
Quartermaster	1		- - -	225 12 -	
Doing-duty Officer	1		- - -	225 12 -	
Medical Officer	1		- - -	600 - -	
	7				31,995 12 -
Subadars, 1st Class	2		100 - -	200 - -	
Ditto - 2d Class	2		80 - -	160 - -	
Ditto - 3d Class	4		67 - -	268 - -	
Jemadars, 1st Class	4		35 - -	140 - -	
Ditto - 2d Class	4		30 - -	120 - -	
Havildars	40		14 - -	560 - -	
Naicks	40		12 - -	480 - -	
Drummers	16		7 - -	112 - -	
Sepoys	600		7 - -	4,200 - -	
Boys	24		3 8 -	84 - -	
		736			75,888 - -
		743			1,07,883 12 -
Educational Establishment: (See *Recapitulation.*)					
Subordinate Medical and Fixed Hospital Establishment:					
Native Doctor	1		- - -	30 - -	
Ditto	1		- - -	25 - -	
First Grade Apprentice	1		- - -	10 - -	
Second ditto	1		- - -	7 - -	
Goorgah	1		- - -	5 - -	
Cook	1		- - -	7 - -	
Washerman	1		- - -	6 - -	
Bheesthie	1		- - -	7 - -	
Sweeper	1		- - -	8 - -	
Leechman	1		- - -	10 - -	
	10				1,980 - -
Native Followers:					
Bheesthies	8		7 8 -	60 - -	
Chowdry	1		16 - -	16 - -	
Peons	2		5 - -	10 - -	
	11				1,092 - -
Carried forward				*Rs.*	1,10,295 12 -

RANKS.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Brought forward	- - -	- - -	1,10,295 12 -
Command and Staff Allowance:			
Commandant	- - -	600 - -	
Second in Command and Wing Officer	- - -	270 - -	
Wing Officer	- - -	230 - -	
Adjutant	- - -	200 - -	
Adjutant for Office	- - -	50 - -	
Quartermaster	- - -	150 - -	
Doing-duty Officer	- - -	100 - -	
Subadar Major	- - -	25 - -	
Drill Havildar	- - -	5 - -	
Drill Naick	- - -	2 8 -	
Colour Havildars	2 - -	16 - -	
Pay Havildars	5 - -	40 - -	
Drum Major	- - -	5 - -	
Fife Major	- - -	5 - -	
Mess Allowance	- - -	100 - -	
Band Allowance	- - -	100 - -	
			22,782 - -
Contract Allowance:			
Allowance to Wing Officers for Payment and Repair of Arms	80 - -	160 - -	
Allowance to Quartermaster for Repair of Tents, Butts, and Targets	- - -	4 - -	
			1,968 - -
Total for one Regiment, per Annum		*Rs.*	1,35,045 12 -
Total for Thirty Regiments, per Annum		*Rs.*	40,51,372 8 -
Add,—			
Increased Rate of Pay for European Officers of higher grades			41,652 - -
Increased Rate of Pay for Medical Officers			16,800 - -
Extra Batta to Native Troops serving in Aden and Scinde			55,284 - -
Extra Batta to Native Followers			756 - -
Increased Pay to Christian Drummers and other grades drawing old rates of Pay			27,312 - -
Allowance to Drummers and Sepoys for length of Service			2,13,956 - -
Allowance to Educational Establishment			11,338 - -
Hutting Money			35,000 - -
Total		*Rs.*	44,53,470 8 -
Deduct,—		*Rs.*	
On Account of Pay of European Officers of junior Ranks		11,388	
On Account of Pay of Boys not attached to the 30th Regiment		1,008	
			12,396 - -
Total		*Rs.*	44,41,074 8 -

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

INVALID AND VETERAN ESTABLISHMENTS.

	Lieut. Colonels.	Majors.	Captains.	Lieutenants.	Total.	Numbers.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
Actual numbers	2	5	14	11	32		*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Deduct—									
In Europe	- -	- -	2	1	3				
On staff employ	- -	1	3	6	10				
In civil employ	- -	- -	1	- -	1				
	- -	1	6	7	14				
TOTAL UNEMPLOYED	2	4	8	4	18				
Lieutenant Colonels						2	667 14 -	1,335 12 -	
Majors						4	490 14 6	1,963 10 -	
Captains						8	299 1 -	2,392 8 -	
Lieutenants						4	175 12 -	703 - -	
						18			76,738 8 -
TOTAL								*Rs.*	76,738 8 -

BOMBAY STAFF CORPS.

	Lieut. Colonels.	Majors.	Captains.	Lieutenants.	Total.	Numbers.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
Actual numbers	28	69	129	133	359		*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Deduct—									
In Europe	5	7	25	12	49				
On the establishment of native regiments	3	12	29	81	125				
On staff employ	12	13	29	12	66				
In civil employ	5	36	41	27	109				
	25	68	124	132	349				
TOTAL UNEMPLOYED	3	1	5	1	10				
Lieutenant Colonels						3	827 14 -	2,483 10 -	
Major						1	640 14 -	640 14 -	
Captains						5	374 1 6	1,870 7 6	
Lieutenant						1	225 12 -	225 12 -	
						10			62,649 10 -
TOTAL								*Rs.*	62,649 10 -

GENERAL LIST, CAVALRY
(INCLUDING THE CADRES OF OLD CORPS).

	Lieut. Colonels.	Majors.	Captains.	Lieutenants.	Total.	Numbers.	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
Actual numbers	3	2	18	20	43		*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Deduct—									
In Europe	1	- -	7	6	14				
On the establishment of native regiments	1	1	8	10	20				
On staff employ	- -	- -	1	- -	1				
In civil employ	1	- -	1	1	3				
	3	1	17	17	38				
TOTAL ON GENERAL DUTY	- -	1	1	3	5				
Major						1	- -	809 6 4	
Captain						1	- -	473 - 4	
Lieutenants						3	305 4 -	915 12 -	
						5			26,378 - -
Add—									
Net pay of officers in the Department of Public Works									2,793 - -
Horse allowance									4,720 - -
TOTAL								*Rs.*	33,891 - -

BOMBAY Military Budget Estimate for 1865-66.—Grant 3—App. No. 2. Regimental Pay, &c.—*continued.*

GENERAL LIST, INFANTRY
(INCLUDING THE CADRES OF OLD CORPS).

	Lieut. Colonels.	Majors.	Captains.	Lieutenants.	Total.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
Actual numbers	27	20	86	143	276			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Deduct—										
In Europe	4	5	22	46	77					
On the establishment of native regiments	17	12	32	35	96					
On staff employ	6	-	9	2	17					
In civil employ	-	3	5	11	19					
	27	20	68	94	209					
TOTAL ON GENERAL DUTY	-	-	18	49	67					
Captains						18	-	415 6 -	7,476 8 -	
Lieutenants						49	-	256 10 -	12,574 10 -	
							67			2,40,613 8 -
Add—										
Net pay of officers in the Civil and Public Works Departments										9,363 - -
									TOTAL - - - *Rs.*	2,49,976 8 -

UNATTACHED OFFICERS.

	Captain.	Lieutenant.	Ensigns.	Total.	Numbers.		Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
Actual numbers	-	1	3	4			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Deduct—									
In Europe	—	—	—	—					
On staff employ	-	-	3	3					
In civil employ	—	—	—	—					
	-	-	3	3					
TOTAL	-	1	-	1					
Lieutenant					1	-	-	256 10 -	3,079 8 -
						1			TOTAL - - - *Rs.* 3,079 8 -

COLONEL'S ALLOWANCE.

	Rate of Pay per Mensem.	Total Pay per Mensem.	Total Pay per Annum.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
1 General Officer of Artillery	- - -	456 5 2	
1 Ditto of Engineers	- - -	456 5 2	
Ditto of Cavalry	—	—	
Ditto of Infantry	—	—	
			10,952 - -
		TOTAL - - - *Rs.*	10,952 - -

EXTRACT OF HOME STATEMENT.

ESTIMATE of EXPENDITURE in ENGLAND *included* in the Military Budget Estimates of India under the Instructions from the Financial Department. Office Memoranda Nos. 2309 and 2363, dated 4th and 17th May respectively.

EFFECTIVE CHARGES:		ESTIMATE, 1865-66.		ESTIMATE, 1864-65.	
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
CLOTHING ESTABLISHMENTS, &c.					
Clothing and Freight Charges—					
For European Troops:—					
Bengal	9,13,190				
Madras	2,76,110				
Bombay	2,64,270				
		14,53,570		17,33,690	
For Native Troops:—					
Bengal	95,670				
Madras	97,730				
Bombay	54,590				
		2,47,990			
			17,01,560		17,33,690
MEDICAL ESTABLISHMENTS, &c.					
Medical Stores and Freight Charges—					
Bengal		50,720			
Madras		37,110		2,11,160	
Bombay		20,070			
			1,07,900		2,11,160
ORDNANCE ESTABLISHMENTS, &c.					
Ordnance Stores and Freight Charges—					
Bengal		7,76,550			
Madras		2,48,210		13,11,610	
Bombay		5,39,760			
			15,64,520		13,11,610
SURVEYS.					
Surveying Stores, Instruments, and Freight Charges—					
Bengal		20,280			
Madras		860		40,930	
Bombay		2,160			
			23,300		40,930
MISCELLANEOUS.					
Miscellaneous Stores—					
Bengal		2,030			
Madras		19,060		34,500	
Bombay		64,140			
			85,230		34,500
TOTAL	*Rs.*		34,82,510		33,31,890

EXTRACT OF HOME STATEMENT.

PARTICULARS of ESTIMATED CHARGES on the REVENUES of INDIA *excluded* from the Military Budget Estimates under Instructions from the Financial Department. Office Memoranda Nos. 2309 and 2363, dated 4th and 17th May respectively.

	ESTIMATE, 1865-66.		ESTIMATE, 1864-65.	
EFFECTIVE CHARGES:				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Imperial Government on account of Troops serving in India -	67,60,000		72,99,000	
		67,60,000		72,99,000
EDUCATION.				
Imperial Government on account of Cost of Education of Officers and Cadets - - - - - - - - -	99,220		94,120	
		99,220		94,120
SEA TRANSPORT CHARGES.				
Passage of Troops - - - - - - - - - -	10,01,500		13,91,000	
Passage and Outfit of Officers - - - - - - - -	4,22,000			
		14,23,500		13,91,000
MISCELLANEOUS SERVICES:				
Furlough and Absentee Allowances to Military Officers -	17,70,000		17,50,000	
Construction of Vessels for Conveyance of Troops between England and India - - - - - - - - -	75,00,000			
		92,70,000		17,50,000
TOTAL EFFECTIVE CHARGES - - - *Rs.* - -		1,75,52,720	- -	1,05,34,120
NON-EFFECTIVE CHARGES:				
Imperial Government for Troops serving in India - -	23,66,000		25,56,000	
Retired Pay, including Colonel's Allowance - - -	77,40,000		78,00,000	
Pensions, Lord Clive's Fund - - - - - - -	11,80,000		11,40,000	
TOTAL NON-EFFECTIVE CHARGES - - - *Rs.*		1,12,86,000		1,14,96,000
TOTAL - - - *Rs.*		2,88,38,720	- -	2,20,30,120

BUDGET GRANT FOR MILITARY EXPENDITURE FOR 1865-66.

(No. 134.)

No. 1866, dated 1st April 1865.

RESOLUTION by the Government of *India*, Financial Department.

IN the absence of any Budget Estimate of the Military Department for 1865-66, the Governor General in Council has, on information obtained privately, been pleased to assume the Military Receipts at 850,000 *l.*, or 85,00,000 rupees, and to sanction the grant under C. Army at 13,754,560 *l.*, viz.:—

	£.
Ordinary Expenditure - - - - - - - -	13,306,310
Extraordinary Expenditure for the Bhootan War - -	100,000
Stores from England, including Freight - - - -	(*a*) 348,250
£.	13,754,560

Ordered, That a Copy of the above Resolution be sent to the Military Department, with a request that the Military Budget Estimate for 1865-66 may be sent as early as possible, to enable this Department to compile the usual Budget Statement in the form in which the Indian Accounts and Estimates are submitted to Parliament.

	Stores.	Freight.
	£.	£.
(*a*) Bengal - - - - - - -	183,350	2,494
Madras - - - - - - -	67,042	866
Bombay - - - - - - -	92,930	1,568
£.	343,322	4,928

£. 348,250.

STATEMENT of RECEIPTS and CHARGES of the MILITARY DEPARTMENT - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—REVENUE:			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1. INCOME TAX REALISED:						
MILITARY DEPARTMENT:						
At 1 per Cent.			556 2 3	1,38,621 13 7¼		
At 2 per Cent.			267 - 11	9,855 9 4¼		
At 3 per Cent.			2,100 10 9	4,20,221 5 3½		
			2,923 13 11	5,68,698 12 8	5,71,622 10 2	
2. MISCELLANEOUS CIVIL RECEIPTS OF THE GOVERNMENT OF INDIA:						
GENERAL:						
Stamp Fees on Government Commissions			27 8 -	1,084 - -		
Stamp Fees on Local Commander-in-Chief's Commissions			- - -	1,052 15 3		
DURBAR OR POLITICAL:						
Recovered from Colonel Beatson, of Beatson's Horse, on account of retrenchment issued against him from the disbursement of the Paymaster, Hydrabad. *Vide* Letter, No. 172, dated 3rd December 1860, from the Accountant General to the Government of India			- - -	310 5 2		
			27 8 -	2,447 4 5	2,474 12 5	
3. MISCELLANEOUS MILITARY RECEIPTS AND RECOVERIES ON VARIOUS ACCOUNTS:						
PAY DEPARTMENT:	*Rs. a. p.*	*Rs. a. p.*				
For the following:						
Sale proceeds of Military Ordnance Stores	10 8 -	45,663 2 11¾				
Hospital Stoppages	- - -	34,888 6 6				
Discharge Purchase-Money	- - -	15,631 9 5				
Sale proceeds of Condemned and Unserviceable Clothing	- - -	44,617 2 3				
Value of Clothing supplied to Regiments	- - -	23,996 11 10				
Forfeiture of Pay of Soldiers and Deserters	- - -	13,808 - 8				
Recovery of a Demand of Kurnaul Stud Depôt	- - -	166 - -				
School Fees	- - -	1,172 2 1				
Recovery of Commissariat Demands	- - -	950 8 -				
Recovery of Commissariat Retrenchments	- - -	307 9 4				
Hutting Money	- - -	5,382 12 6				
Late Military Chests	- - -	96,113 12 5				
Account of Advances:						
Sale proceeds of Ordnance Stores	- - -	2,70,561 14 9				
Savings of Lawrence Asylum	- - -	21,426 - -				
Sale of Liquor	- - -	13,351 - -				
Sundry Petty Receipts	- - -	32,796 14 2				
Sale proceeds of Government Horses	- - -	10,021 - -				
Advance on account of Public Works Department received back	- - -	10,695 - -				
Marine Collections on account of Military Charges	- - -	6,769 3 6				
	10 8 -	6,48,318 14 4¾	10 8 -	6,48,318 14 4¾		
COMMISSARIAT DEPARTMENT:						
For the following:						
Sale of Rum	1,115 - -	10,68,714 - 2				
Sale of Malt Liquor	828 7 6	14,72,513 - -				
Sale of Sundries	- - -	1,97,095 2 8				
Sale of Stock Articles	575 - -	1,45,268 - -				
Sale of Army Cattle	- - -	2,31,981 13 3				
Fines and Forfeitures	- - -	86,740 - -				
Hospital Stoppages	191 - -	5,048 - -				
Unclaimed Sums	- - -	1,69,525 - -				
Sale proceeds of Ordnance Stores	- - -	23,754 - -				
Sale proceeds of Medical Stores	- - -	4,729 7 6				
Sundry Receipts	483 - -	4,304 2 7				

1.

Pen

- - - of the Government of *India*, for the Year ending 30th April 1862.

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—CHARGES:			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
PAY OF ARMY STAFF AND ESTABLISHMENT AND ARMY SUPPLIES:						
Amount of Disbursements on account of Pay and Allowances, &c., as per accompanying Statement (A.), received from the Compiler of the Pay Department	*Rs. a. p.* 39,02,545 13 11½	*Rs. a. p.* 4,93,70,525 5 -½				
Outstanding on the above Account	8,10,989 4 6	8,20,360 5 3				
Re-audits and Shortdrawings	2,69,724 14 10	1,74,853 6 8				
Cattle attached to the Army	23,163 7 6	12,526 12 8				
Purchase of Stationery	913 12 6	2,550 6 7				
Supply of Stationery to the Military Department	- -	199 - 6				
Moiety of Donation Batta to Men engaged in the late Expedition to Persia	76 - -	2,193 1 6				
Bounty Money for Volunteers from 1st B. F.	- - -	730 - -				
Government Donation to Widows' Fund of Her Majesty's service in India for 1860-61	- - -	6,400 - -				
Regimental Pay and Allowances to Officers and Men attached to Beatson's Horse	32,073 5 -	—				
Military Pay and Indian Allowances to the Hon. Captain J. Burn, Resident Councillor, Malacca	- - -	1,801 6 4				
Pay of Erinpoor Irregular Force	- - -	161 14 4				
Military Pay of an Assistant Surgeon of the Bengal Army attached to Port Blair	- - -	663 4 9				
Pay of Artificers attached to the Upper Assam Magazine	- - -	23 - -				
Compensation for Lands occupied for Military Cantonments	- - -	75,588 13 8				
Compensation for Houses destroyed for Military Cantonments	- - -	18,640 - -				
Gratuity and Arrears of Pay to discharged Soldiers	- - -	5,760 - 11				
Compensation for Crops injured by the temporary occupation of Lands by the Military Authorities	- - -	3,295 1 9				
Gratuity to Mr. W. R. Baillie, late Superintendent of Supplies at Rajmahal	- - -	3,000 - -				
Compensation to Landholders for Grass Lands taken up for the Royal Artillery	- - -	61 - -				
Gratuity to Sreenauth Ghose, late of the Military Branch of the Government Savings Bank	- - -	200 - -				
Clothing Contingencies of Her Majesty's Regiments	17,287 9 4	—				
Clothing Contingencies	7,365 6 10	315 6 4				
Value of Clothing lost by the Men of the 18th King's Regiment	- - -	1,776 14 -				
Charges on account of Lamp Oil to Non-Commissioned Officers and for Guard Lights	- - -	594 9 -				
Freight to London on 32 cases of Mess Stores	- - -	375 - -				
Repair of Harness, Saddles, &c., including Bullocks Train Hire	1,089 2 10½	2,261 7 7				
Current Expenses of the Military Orphan Society	3,500 - -	48,832 - -				
Sundry Petty Charges	10 - -	90 2 8				
Supply of Bazar Medicines for the use of the Deolie Irregular Cavalry	- - -	14 15 8				
Charges incurred on account of the Lawrence Asylum	- - -	37,856 4 8				
Two-thirds Freight on Military Clothing and Medical Stores from England	- - -	19,481 9 8				
Conveyance and Landing Charges of Military Stores	13,909 6 2	40,502 4 -				
Printing Charges incurred in the Civil Department for Military Offices	- - -	3,998 9 11				
Demurrage paid on account of Ships conveying Troops to England	- - -	10,772 1 2				
Lighting Taxes	- - -	294 - -				
Assessment Tax of Houses occupied by the Military Offices	22 8 -	1,282 8 -				
Rent of Land occupied by the Stud Depôt at Koorumtadhee	- - -	2,604 5 -				
Pension to a Writer lately attached to the Military Branch of the Government Savings Bank	- - -	192 14 5				
Dock Charges for the Conveyance of Military Stores, &c.	3,130 7 -	7,757 5 -				
Supply of Opium to the Medical Department	- - -	354 3 10				
House Rent to sundry Officers	- - -	225 - -				
Repair of Arms and Camp Equipage	- - -	1,948 7 6				
Passage Money to Officers and Soldiers from the Eastern Settlements to Calcutta	- - -	30 12 7				
Electric Telegraph Message by the Civil Treasury at Mooltan	- - -	9 7 -				
Advances of Pay to Officers, &c., from the Civil Department	- - -	34,465 7 10				
Salary of Dân Sing Jupnal, bankers of Oodypoor, for paying Salary of the Mewar Bheel Corps	- - -	300 - -				
Dooly Hire for the conveyance of a sick man of Her Majesty's 37th Regiment at Deolie	- - -	4 3 4				
Paid on account of Acquittance Rolls	- - -	256 7 3				
Supply of Regimental Savings Bank Forms to various Regiments	- - -	284 14 -				
Maintenance Allowance to Orphan Children from Civil Treasuries	- - -	33 14 5				
Conveyance of Ordnance Stores	- - -	60 14 -				
Repair of Ordnance Stores	1,309 2 4	6,996 7 11				
Commissariat Supplies to the Hydrabad Contingent	- - -	8,691 3 -				
Conveyance of Stud Stores	127 32 -	—				
	50,87,249 - 10	5,07,31,296 12 -½	50,87,249 - 10	5,07,31,296 12 -½		
Amount of Disbursements on account of Supplies, &c., as per accompanying Statement (B.), received from the Examiner of the Commissariat Department	19,77,153 6 6	1,34,97,635 1 8				
Re-audits	2,09,361 - -	—				

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—REVENUE—*continued.*			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
3. MISCELLANEOUS MILITARY RECEIPTS AND RECOVERIES ON VARIOUS ACCOUNTS—*continued.*						
Commissariat Department—*continued.*	*Rs. a. p.*	*Rs. a. p.*				
For the following:						
Value of Stores issued to other Governments and Civil Departments	102 7 7	1,31,266 8 2				
Former Charges written back	- - -	68,834 13 5				
Recovery of Advances made by the Pay Department on account of Pay to Officers	- - -	205 - -				
	3,294 15 1	36,10,878 15 9	3,294 15 1	36,10,878 15 9		
STUD DEPARTMENT:						
For the following:						
Sale of Cattle	- - -	1,35,116 - -				
Sale of Wheat and other Produce	- - -	5,847 - -				
Fines, &c.	- - -	2,372 - -				
Sundry Petty Receipts, including Land Rent	- - -	34,480 - -				
	—	1,77,815 - -	- - -	1,77,815 - -		
CLOTHING DEPARTMENT:						
Sale Proceeds of unserviceable Clothing, Stock, &c.	- - -	- - -	- - -	36,077 - -		
ORDNANCE AGENCY DEPARTMENT:						
For the following:						
Sale Proceeds of Stores	- - -	20,163 - -				
Charges written back	- - -	795 - -				
Fines	- - -	158 - -				
	—	21,116 - -	- - -	21,116 - -		
PENSION PAY DEPARTMENT:						
Fees on new Rolls granted, &c.	- - -	- - -	- - -	965 - -		
			3,305 7 1	44,95,170 14 1¾	44,98,476 5 2¾	
4. RETRENCHMENTS AND ADVANCES:						
Amount of *Retrenchments* brought to Credit			1,00,728 14 2	28,54,403 14 3		
Amount of Retrenchments and Advances outstanding			22,36,995 9 5¼	—		
			23,37,724 7 7¼	28,54,403 14 3	51,92,128 5 10¼	
5. PROFIT AND LOSS:						
Recoveries on account of Sums overcharged to this Head			- - -	14,584 9 11		
Premium on Bills of Exchange			- - -	1,602 3 4		
Unclaimed Property, Fines, &c.			- - -	3,657 2 9		
			—	19,844 - -	19,844 - -	
						1,02,84,546 1 8
II.—DEBT:						
1. MILITARY SERVICE FUNDS			- - -	6 - -	6 - -	
2. REGIMENTAL FUNDS			- - -	625 - -	625 - -	
3. UNCOVENANTED SERVICE FAMILY PENSION FUND			- - -	12,087 11 5	12,087 11 5	
4. REGIMENTAL SAVINGS BANK			- - -	7,29,911 - 4	7,29,911 - 4	
5. DEPOSITS AND OTHER ACCOUNTS:						
Deposits of the Military Department			586 3 -	47,35,477 13 6		
ADVANCES RECOVERABLE:						
Advances to Officers and Gentlemen Cadets received back			- - -	3,36,388 11 6		
			586 3 -	50,71,866 9 -	50,72,452 12 -	
6. DEPARTMENTAL REMITTANCES:	*Rs. a. p.*	*Rs. a. p.*				
Pay Department	320 - -	30,35,475 15 2				
Including Marine	- - -	19,288 1 10				
	320 - -	30,54,764 1 -	320 - -	30,54,764 1 -		
Commissariat Department	- - -	- - -	1,10,398 2 9¾	10,20,889 13 7		
Stud Department	- - -	- - -	- - -	6,700 14 6		
			1,10,718 2 9¾	40,82,354 13 1	41,93,072 15 10¾	
7. PRIZE FUNDS:						
Delhie	- - -	- - -	- - -	15,329 13 -	15,329 13 -	

Government of *India*, for the Year ending 30th April 1862—*continued*.

CHARGES.				ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—CHARGES—*continued*.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. PAY OF ARMY STAFF AND ESTABLISHMENT AND ARMY SUPPLIES—*continued*.							
Amount of Disbursements on account of Commissariat Supplies shown in the Accounts of closing Commissariat Officers, not compiled by the Examiner:	Rs. a. p.	Rs. a. p.					
Salary of Commissariat Officers and Office Establishment	4,266 12 2						
Salary of Warrant and Non-commissioned Officers	464 9 4						
Office Contingencies of Executive Commissariat Officers	358 11 10						
European Hospital Establishment and Contingencies	4,811 2 1						
Dooly-bearers for European Troops	9,013 7 11						
Quartermaster's Establishment	678 15 2						
Barrack Establishment and Contingencies	1,764 11 9						
Wages of Punkah Coolies	214 2 1						
TRANSIT CHARGES:							
Wages of Tent Lascars	60 12 –						
Wages of Bullock Drivers	1,272 12 7						
Hire of Hackeries	62,447 5 2						
Hire of Bullocks	16,182 1 8						
Hire of Boats	136 7 –						
Hire of Horses	20 – –						
Hire of Camels	9,856 14 10						
Hire of Carts	134 12 –						
MISCELLANEOUS CHARGES:							
Telegraph Message	9 8 –						
Postage	1 12 –						
Wages, Shepherds'	178 – –						
Rewards for capturing Cattle	29 6 –						
Bounty Money	20 – –						
Remuneration	20 – –						
EUROPEAN HOSPITAL SUPPLIES:							
Dieting	4,149 15 10						
Bazar Medicines	700 12 6						
Medical Comforts	202 – –						
Hospital Clothing and Bedding	1,453 12 6						
VICTUALLING EUROPEANS:							
Cost of Rations	40,623 15 8						
Dry Batta	353 2 –						
PUBLIC CATTLE DEPARTMENT:							
Feeding Elephants	6,598 3 8						
Feeding Camels	362 4 11						
Feeding Bullocks	2,841 12 –						
Feeding Horses	5,836 6 11						
Contingencies	5,825 13 –						
TRANSPORT CHARGES:							
Hire of Peepah Wallahs	60 – –						
Conveyance of Ordnance Stores	985 10 8						
PURCHASE of RESERVE STOCK:							
Rum Godown Establishment and Contingencies	573 3 5						
Dead Stock	11,575 14 3						
MISCELLANEOUS CHARGES:							
Profit and Loss	709 – 8						
Provisions for Native Troops	55 13 10						
Purchase of Stationery	57 9 2						
	23,81,422 1 1	1,34,97,635 1 8		23,81,422 1 1	1,34,97,635 1 8		
AMOUNT of DISBURSEMENTS of the STUD DEPARTMENTS:							
Staff Salary of Commissioned Officers	– – –	1,18,692 13 8					
Pay of Non-commissioned Officers and Overseers	– – –	417 2 3					
Office Establishment	– – –	58,105 10 5					
Office Contingencies	– – –	1,751 10 9					
Office Rent	– – –	2,009 8 3					
Travelling Expenses	– – –	1,301 – 4					
Compensation Allowances	– – –	639 2 8					
Miscellaneous Advances	– – –	34,577 3 4¾					
Land Rent	– – –	5,819 10 8					
Hospital Establishments	– – –	7,070 1 4					
Pay of Cattle Attendants	– – –	14,427 5 5					
Keep of Stallions	– – –	22,752 4 4					
Keep of Walers	– – –	585 15 5					
Keep of Mares	– – –	244 11 8					
Keep of Cart Horses and Mares	– – –	10,861 1 5					
Keep of Colts	– – –	74,475 2 7					
Keep of Fillies	– – –	48,598 15 7					
Keep of Remounts	– – –	77,406 8 2					
Keep of Pony or Teozer	– – –	– 14 5					
Keep of Herd Bulls	– – –	25 5 –					
Keep of Hackery and Well Bullocks	– – –	2,925 15 10					
Keep of Farm Bullocks, and Cultivation Expenses	– – –	5,363 12 11					
Keep of Cultivation Bullocks	– – –	24,308 1 2					
Keep of Ordnance Bullocks	– – –	1,055 1 6					
Keep of Cattle	– – –	853 13 3					
Feeding Cattle	– – –	20,812 – 9					
Keep of Camels	– – –	21 6 7					
Road Expense of Cattle	– – –	29,401 5 9					
Syces Wages on account of Road Expenses of Cattle	– – –	99 9 3					
Purchase of Cattle	– – –	1,55,634 – 6					
Depôt Contingencies	– – –	10,700 – –					
Keep of Produce	– – –	87 – 6					
Cultivation Expenses	– – –	51,802 13 3					
Purchase of Stock Articles	– – –	3,98,065 1 4					
Purchase of Stationery	– – –	212 – –					
Covering Fees	– – –	80 – –					
Constructing Buildings	– – –	581 4 –					
Repair of Stud Buildings	– – –	5,987 4 11½					
Erecting Kutcha Mud Wall	– – –	500 – –					
Making Jhamps	– – –	102 13 –					
Miscellaneous Charges	– – –	1,273 11 6					
Re-audits	– – –	6,741 12 11					
	—	11,96,381 4 8¼		– – –		11,96,381 4 8¼	

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
II.—DEBT—*continued.*						
8. LOCAL REMITTANCES FROM CIVIL TREASURIES OF THE GOVERNMENT OF INDIA:			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Cheques			6,55,318 3 8	90,89,647 12 6		
Public Service Transfer Receipts			- - -	7,53,208 8 8		
Privilege Transfer Receipts			- - -	11,54,573 8 3		
Sepoys Remittance Transfer Receipts			- - -	638 - -		
MISCELLANEOUS:	*Rs. a. p.*	*Rs. a. p.*				
Recovery of Advances made for Military purposes	- - -	80,808 13 -				
Value of Stores received from London and charged in the Civil Accounts against this Department	- - -	26,067 14 8				
Amount withdrawn for Refund of Deposits in the Commissariat Department	- - -	2,000 - -				
Payment on account of Military Department, as charged on account of Advances Government of India, transferred	- - -	84,906 9 5				
Recovery of Advances made from Indore Treasury and charged in account of Advances Government of India	- - -	3,72,958 3 7				
Cash Balance of Paymaster, Hydrabad, on the 1st May 1861	3,883 10 1	—				
	3,883 10 1	5,66,741 8 8	3,883 10 1	5,66,741 8 8		
			6,59,201 13 9	1,15,64,809 6 1	1,22,24,011 3 10	
9. LOCAL REMITTANCES FROM CIVIL DEPARTMENTS OF THE GOVERNMENT OF INDIA:						
PUBLIC WORKS:						
Received from Captain G. E. Watson, Engineer, being Balance on account held against him. *Vide* Letter, No. 51, dated 6th May 1861, from Accountant General Government of India			- - -	78 5 1		
EASTERN SETTLEMENTS:						
Received from Captain Burn, on account of Advance made from the Treasury at Singapore			- - -	1,105 6 7		
PORT BLAIR:						
Recovery of Advances made to the Commissariat Agent by the Superintendent of the Settlement for Commissariat purposes			5,963 6 7	—		
Cost of Rations issued			1,216 2 -	—		
			7,179 8 7	1,183 11 8	8,363 4 3	
						2,22,55,859 12 8½
III.—ADJUSTED RECEIPTS ON ACCOUNT OF OTHER GOVERNMENTS:						
1. GOVERNMENT OF MADRAS:						
Pay and Allowances, &c. of Officers of the Bengal Presidency, disbursed in Madras			3,963 - -	7,861 9 10	11,824 9 10	
2. GOVERNMENT OF BOMBAY:						
Pay and Allowances, &c. of Officers of the Bengal Presidency, disbursed in Bombay			1,71,740 - -	6,821 11 2	1,78,561 11 2	
						1,90,386 5 -
IV.—REMITTANCES FROM OTHER GOVERNMENTS:						
1. GOVERNMENT OF BENGAL:						
Cheques			1,85,411 4 10	19,43,246 10 3		
Public Service Transfer Receipts			- - -	22,16,025 10 4		
Privilege Transfer Receipts			- - -	5,77,830 4 -		
Sepoys Remittance Transfer Receipts			- - -	39,156 8 -		
MISCELLANEOUS:	*Rs. a. p.*	*Rs. a. p.*				
Recovery of Advances made for Military purposes by the Civil Treasuries of the above Government	- - -	2,862 1 6				
Payments made on account of Military Department and charged in the Civil Statements of the above Government	- - -	3,294 8 11				
Withdrawals from Civil Treasuries for Refund of Deposits, &c. in the Commissariat Department	4,073 - 9	42,966 10 10				
Government Savings Bank	- - -	7,120 - 5				
	4,073 - 9	56,243 5 8	4,073 - 9	56,243 5 8		
			1,89,484 5 7	48,32,502 6 3	50,21,986 11 10	

- - - - - - Government of *India*, for the Year ending 30th April 1862—*continued.*

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—CHARGES—*continued.*						
1. PAY OF ARMY STAFF AND ESTABLISHMENT AND ARMY SUPPLIES—*continued.*						
AMOUNT of DISBURSEMENTS of the ARMY CLOTHING DEPARTMENT:						
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Office Establishment of the Superintendent of Army Clothing		8,907 5 7				
Office Establishment of the Agent of the 1st Division, Meerut		1,723 10 9				
Office Establishment of the Agent of the 2nd Division at Allipore		16,375 – –				
Contingent Charges of the Clothing Department		6,710 2 3				
Stationery Allowance		145 10 –				
Purchase of Stock and Necessaries		8,831 – 4				
Cutting, Ironing, Making, and Altering Charges		47,851 12 –				
Purchase of Packing Materials, and Packing and Transport Charges		38,062 13 11				
Compensation in lieu of Clothing		2,23,835 11 9				
Outstanding on the above Accounts		18,094 9 6				
AMOUNT of DISBURSEMENTS of the ORDNANCE AGENCY DEPARTMENT:	—	3,70,537 12 1	– – –	3,70,537 12 1		
Staff Pay of the Ordnance Agents at Cossipore, Ishapore, and Futty Ghur		33,000 – –				
Salary of the Timber Agent at Balooghat		5,500 – –				
Establishment Charges of the Ordnance Agents		40,514 12 11				
Pay of Artificers and Workmen		59,962 13 9				
Purchase of Stock		1,04,718 11 7				
Contingencies and Stationery		14,574 14 9				
AMOUNT of the DISBURSEMENTS of the PENSION PAY DEPARTMENT:	—	2,58,271 5 –	– – –	2,58,271 5 –		
Pensions to Native Military Invalid Pensioners of Native Corps		15,75,698 3 3½				
Pensions to Uncovenanted Servants under the Superannuation Pension Rules		24,823 13 3				
Pension to Men of the Hydrabad Contingent		10,862 – –				
Re-audits and Shortdrawings		2,42,056 9 1½				
	—	18,53,440 9 8	– – –	18,43,440 9 8		
			74,68,671 1 11	6,79,07,562 13 1¾	7,53,76,233 15 –¾	
2. INCOME TAX REFUNDED:						
At 1 per Cent.			278 11 6	1,037 2 3		
At 2 per Cent.			2 4 –	26 9 2		
At 3 per Cent.			819 10 6	4,166 2 6		
			1,100 10 –	5,229 13 11	6,330 7 11	
3. MISCELLANEOUS CIVIL PAYMENTS OF THE GOVERNMENT OF INDIA:						
Commission Fees refunded			– – –	72 8 6		
Miscellaneous Payments, as per Statement (C.), furnished by the Compiler of the Pay Department			42,517 4 9	5,72,967 9 10		
Miscellaneous Payments, as per Statement (D.), furnished by the Examiner of the Commissariat Department			2,455 14 11	9,761 7 –		
ACCOUNT of ADVANCES:						
Advances on account of Central India: Topographical Survey			1,000 – –	—		
DURBAR DEPARTMENT:						
Former Credits written back by order of the Accountant General to the Government of India			– – –	411 9 2		
4. MISCELLANEOUS MILITARY PAYMENTS:			45,973 3 8	5,83,213 2 6	6,29,186 6 2	
PAY DEPARTMENT:	*Rs. a. p.*	*Rs. a. p.*				
Monies disbursed on account of Hospital Stoppages, Fines and Forfeitures of Pay refunded	2,306 4 5	12,306 6 2				
Refund of Recoveries made on account of Ordnance Stores	101 8 3	1,723 9 8				
Discharge Purchase-money refunded	1,143 10 8	2,332 10 5¼				
School Fees refunded	655 – 3	215 13 3				
Value of Clothing refunded, and over Credits to Clothing Department rectified	– – –	137 9 2				
Unclaimed Sums refunded	15 5 9	44 12 3				
Former Credits to Stud Department written back	– – –	12 – –				
Monies disbursed by Paymasters on account of Compensation granted in lieu of Clothing	7,836 6 5	22 8 –				
Late Military Chests	400 – –	127 10 –				
COMMISSARIAT DEPARTMENT:	12,458 3 9	16,922 14 11¼	12,458 3 9	16,922 14 11¼		
Monies disbursed on account of Fines and Forfeitures of Pay, &c.	– – –	93 – –				
Unclaimed Sums refunded	1,733 11 2	11,094 11 11				
Value of Ordnance Stores returned into Store	212 13 9	6,942 8 7				
Former Credits refunded	72,441 – 9½	16,859 13 3				
Amount charged on account of Commissariat Advances recovered by Pay Department	27 6 3	747 4 –				
Amount charged on account of Commissariat Retrenchment recovered by Pay Department	– – –	9,081 15 9				
Value of Medical Stores refunded	66 15 –	—				
Value of Commissariat Store returned into Store	– – –	5,258 7 6				
	74,481 14 11½	50,077 13 –	74,481 14 11½	50,077 13 –		
STUD DEPARTMENT:						
Monies refunded on account of former Credits	– – –	– – –	– – –	385 4 1½		
CLOTHING DEPARTMENT:						
Monies refunded on account of former Credits	2,059 12 10	—				
Money remitted to Presidency Paymaster, being sole Proceeds of Clothing Stores arrived from China and credited to this Department	2,131 9 –	—				
	4,191 5 10	– – –	4,191 5 10	—		
5. PROFIT AND LOSS:			91,131 8 6½	67,386 – –¾	1,58,517 8 7¼	
Amount of Irrecoverable Advances and Retrenchments, &c. charged to this head, with the sanction of Government			– – –	13,113 2 9		
Difference of Exchange between Company's Rupees and Hydrabad Coins			– – –	1,828 4 9		
Plundered from the Hissar Cattle Farm Treasury by Mutineers			– – –	6,025 15 7		
Unaccounted Balance on account of Poolahs and Law Charges in the Accounts of the Shahrumpore Stud Depôt			– – –	774 15 –		
				21,742 6 1	21,742 6 1	
						7,61,92,316 11 10

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*						
2.—GOVERNMENT OF THE NORTH WESTERN PROVINCES:	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cheques	- - -	- - -	13,11,285 13 9	1,51,28,004 13 -		
Public Service Transfer Receipts	- - -	- - -	- - -	1,22,59,812 5 3		
Privilege Transfer Receipts	- - -	- - -	- - -	15,38,951 5 11		
Sepoys Remittance Transfer Receipts	- - -	- - -	- - -	1,46,014 7 8		
MISCELLANEOUS:						
Recovery of Advances made for Military Purposes by the Civil Treasuries under the Government of the North Western Provinces	- - -	5,10,367 14 -				
Payments made on account of Military Department, and charged in the Civil Statements of the Government of the North Western Provinces	- - -	1,57,052 15 7				
Withdrawals from Civil Treasuries for refund of Deposits in the Commissariat Department	55,644 10 3	1,94,472 4 3				
	55,644 10 3	8,61,893 1 10	55,644 10 3	8,61,893 1 10		
			13,66,930 8 -	2,99,34,676 1 8	3,13,01,606 9 8	
3. GOVERNMENT OF THE PUNJAB:						
Cheques	- - -	- - -	5,42,505 14 7¾	98,58,373 1 11		
Public Service Transfer Receipts	- - -	- - -	- - -	1,10,59,974 6 2		
Privilege Transfer Receipts	- - -	- - -	- - -	13,29,595 14 5		
Sepoys Remittance Transfer Receipts	- - -	- - -	- - -	2,75,373 12 4		
MISCELLANEOUS:						
Recovery effected on account of Advances made by Civil Treasuries subordinate to this Government	- - -	10,169 - 3				
Payments made on account of Military Department by this Government transferred	- - -	40,272 11 3				
Withdrawals from Civil Treasuries for refund of Deposits, &c. in the Commissariat Department	5,501 5 7	4,27,859 1 6				
	5,501 5 7	4,78,300 13 -	5,501 5 7	4,78,300 13 -		
			5,48,007 4 2¾	2,30,01,617 15 10	2,35,49,625 4 -¾	
4. GOVERNMENT OF MADRAS:						
Cheques	- - -	- - -	- - -	8,549 14 1		
Public Service Transfer Receipts	- - -	- - -	- - -	10,44,923 14 3		
Privilege Transfer Receipts	- - -	- - -	- - -	10,035 2 6		
Sepoys Remittance Transfer Receipts	- - -	- - -	- - -	430 - -		
MISCELLANEOUS:						
Transfer and other Certificates	- - -	21,481 2 6				
Recovery of Advances, &c., including Commissariat Supplies made by this Government	1,05,560 1 8	1,28,649 8 7				
Madras Service and Regimental Funds	- - -	21,482 4 5				
Sundry Petty Receipts	- - -	272 6 -				
Receipt of Hoondies from Hydrabad Resident	- - -	12,42,409 5 2				
	1,05,560 1 8	14,14,294 10 8	1,05,560 1 8	14,14,294 10 8		
			1,05,560 1 8	24,78,283 9 6	25,83,793 11 2	
5. GOVERNMENT OF BOMBAY:						
Cheques	- - -	- - -	- - -	2,70,370 3 4		
Public Service Transfer Receipts	- - -	- - -	- - -	5,01,186 3 8		
Privilege Transfer Receipts	- - -	- - -	- - -	73,253 3 4		
Sepoys Remittance Transfer Receipts	- - -	- - -	- - -	1,469 - 8		
MISCELLANEOUS:						
Transfer and other Certificates	- - -	12,697 15 11				
Recovery of Advances, &c., including Commissariat Supplies made by this Government	3 5 8	2,00,700 3 1				
Bombay Service and Regimental Funds	- - -	12,405 7 6				
Petty Receipts	- - -	87 14 9				
	3 5 8	2,25,891 9 3	3 5 8	2,25,891 9 3		
			3 5 8	10,72,170 4 3	10,72,173 9 11	

Government of *India*, for the Year ending 30th April 1862—*continued*.

CHARGES.				ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
II.—DEBT.				*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1. REGIMENTAL SAVINGS BANK				1,13,044 1 11	7,70,285 3 7	8,83,329 5 6	
2. DEPOSITS AND OTHER ACCOUNTS:							
Deposits of the Military Department refunded				13,97,353 6 11	20,92,676 10 1½		
ADVANCES RECOVERABLE:							
Advances made to Officers and Gentlemen Cadets				3,163 - -	61,667 13 2		
				14,00,516 6 11	21,54,344 7 3½	35,54,860 14 2¼	
3. DEPARTMENTAL REMITTANCES:	*Rs. a. p.*		*Rs. a. p.*				
Pay Department	1,91,812 4 2½		28,20,288 5 10¾				
Including Marine	- - -		7,17,129 10 5				
	1,91,812 4 2½		35,37,418 - 3¾	1,91,812 4 2½	35,37,418 - 3¾		
Commissariat Department	2,20,023 9 8		6,30,942 15 8				
Including Marine	- - -		1,26,179 14 2				
	2,20,023 9 8		7,57,122 13 10	2,20,023 9 8	7,57,122 13 10		
Stud Department	- - -		- - -	- - -	3,859 2 4		
				4,11,835 13 10½	42,98,400 - 5¾	47,10,235 14 4¼	
4. PRIZE FUNDS:							
Prize Fund Establishment, including Secretary's Pay	- - -		3,763 11 10				
Monies disbursed by Paymasters on account of the Lucknow Prize Funds	7,743 8 -		57,625 15 10				
On account of the Delhie Prize Fund	52,437 14 3		4,20,672 3 7				
	60,181 6 3		4,82,061 15 3	60,181 6 3	4,82,061 15 3	5,42,243 5 6	
5. LOCAL REMITTANCES TO CIVIL TREASURIES OF THE GOVERNMENT OF INDIA:							
Cheques cancelled	- - -		- - -	- - -	676 7 -		
Public Service Transfer Receipts	- - -		- - -	1,067 11 -	2,662 9 11		
Privilege Remittance Transfer Receipts	- - -		- - -	9 10 -	4,213 6 1		
Sepoys Remittance Transfer Receipts	- - -		- - -	70 - -	—		
MISCELLANEOUS:							
Amount of Receipts effected and credited in the Accounts of the Civil Department of the Government of India	- - -		16,20,478 10 2				
Remittances to Civil Treasuries by Paymasters	- - -		2,21,112 9 7				
Commissariat Officers	4,100 - -		8,07,243 5 3				
Stud Officers	- - -		38,921 6 5				
Clothing Agent, Allipore	- - -		50,839 7 4				
Ordnance Agents	- - -		20,159 12 3				
Pension Paymasters	- - -		2,967 8 -½				
	4,100 - -		27,61,722 11 -½	4,100 - -	27,61,722 11 -½		
				5,247 5 -	27,68,675 2 -½	27,73,922 7 -½	
6. LOCAL REMITTANCES TO CIVIL DEPARTMENTS OF THE GOVERNMENT OF INDIA:							
EASTERN SETTLEMENTS:							
Supplies made by the Commissariat to the above Settlements, as per Statement (D.), furnished by the Examiner of the Commissariat Department	207 11 10		3,619 15 -				
Salary of Drill Inspectors of the Penang and Singapore Rifle Corps	- - -		488 12 6				
	207 11 10		4,108 11 6	- - -	4,316 7 4		
PORT BLAIR:							
Supplies made by the Commissariat Department, as per Statement (D.), furnished by the Examiner of the Commissariat Department	7,774 14 10		1,11,256 3 7				
Price of Articles supplied by the Presidency Executive Commissariat Officer	- - -		52,497 - 5				
	7,774 14 10		1,63,753 4 -	7,774 14 10	1,63,753 4 -		
				7,774 14 10	1,68,069 11 4	1,75,844 10 2	1,26,40,436 8 9¼
III.—ADJUSTED CHARGES ON ACCOUNT OF OTHER GOVERNMENTS:							
1. GOVERNMENT OF MADRAS:	*Rs. a. p.*		*Rs. a. p.*				
Amount of Disbursements on account of the Pay and Allowances, &c. of Officers and Regiments of the Madras Army	46,423 7 10¾		1,46,059 13 9¼				
Amount of Disbursements on account of Commissariat Supplies made to the above Government	- - -		70,126 15 11				
Amount of Pensions, &c. to Madras Pensioners residing in Bengal	- - -		25,588 6 7½				
	46,423 7 10¾		2,41,775 4 3¾	46,423 7 10¾	2,41,775 4 3¾	2,88,198 12 2½	
2. GOVERNMENT OF BOMBAY:							
Amount of Disbursements on account of the Pay and Allowances, &c. of Officers and Regiments of the Bombay Army	19,294 13 11½		88,656 15 9½				
Amount of Disbursements on account of Commissariat Supplies made to the above Government	30,979 8 3		—				
Amount of Pensions, &c. to Bombay Pensioners residing in Bengal	- - -		1,82,974 15 5½				
	50,274 6 2½		2,71,631 15 3	50,274 6 2½	2,71,631 15 3	3,21,906 5 5½	
							6,10,105 1 8

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
6. HER MAJESTY'S IMPERIAL GOVERNMENT:				
LONDON:				
Recovery of Advances made to Officers of Her Majesty's 7th and 14th Brigades Royal Artillery and 20th Foot - - - - - - - - - - - - - - - -	- - -	6,005 8 9		
Amount due to Men of Her Majesty's 31st Foot, on account of Rations short paid during their passage to India - - - - - - - - - - - - - - - -	- - -	351 14 6		
Received from Paymaster, Her Majesty's 3rd Battalion R., on account of Instalment for a charge of Lieutenant Colonel Oxender - - - - - - - - - - - -	- - -	250 - -		
Pension of a Private disallowed by the War Office - - - - - - - - - -	- - -	5 10 -		
Recovery of Fees on Commissions under Royal Sign Manual - - - - - - - -	- - -	165 - -		
Recovered value of Stores supplied to the Ship "Alfred," at Hong Kong. *Vide* Docket, No. 6,660, dated 31st December 1862, from the Controller of Military Finance - - -	- - -	777 9 4		
CAPE OF GOOD HOPE:				
Received from Paymaster, Her Majesty's 98th Foot, being Balance of Savings Bank Deposits payable there (5 *l.* 16 *s.* 11½ *d.*) - - - - - - - - - - - - - -	57 4 7	—		
Amount of Bills drawn against Deposits in the Government Savings Bank on account of certain Invalids, payable at the Cape of Good Hope (12 *l.* 2 *s.* 6 *d.*) - - - - - -	118 12 5	—		
	176 1 -	7,555 10 7	7,731 11 7	
7. HER MAJESTY'S COLONIAL GOVERNMENT:				
CHINA:				
Recovery of Advances made by the Treasuries in China on Pay and Allowances of Officers and Men of the 47th Regiment, &c., engaged in the 2nd Expedition to China, and on Contingent Bills - - - - - - - - - - - - - - - -	- - -	2,309 9 2		
Recovery of Advances made by the Treasuries in China on Pay and Allowances of Officers and Men of Fane's Horse, Regiment of Loodianah, 11th Punjab Infantry, 15th Punjab Infantry, 2nd European Regiment, &c., engaged in the 3rd Expedition to China - -	- - -	5,16,961 5 1		
Recovery of Advances made by Her Majesty's Treasuries in China and the Treasuries of Hong Kong, Shanghai, &c., on Pay and Allowances, Supplies, &c. of Her Majesty's 48th, 82nd, 94th, 8th, and 7th Regiments, &c., engaged in the 3rd Expedition to China - - -	- - -	5,061 4 3		
Amount of Charges Refunded by the Commissariat Department, being value of Gram, &c., with Bags, and Opium, supplied to the 3rd Expedition, sold - - - - - -	- - -	35,539 13 10		
Amount of Bills drawn against Deposits in the Government Savings Bank, payable in China (1 *l.* 11 *s.* 2¾ *d.*) - - - - - - - - - - - - - - - -	- - -	15 4 6		
MAURITIUS:				
Amount of Pensions of Mrs. Henly, from Lord Clive's Fund, from November 1859 to July 1860 - - - - - - - - - - - - - - - - -	- - -	500 10 6		
	—	5,60,387 15 4	5,60,387 15 4	
8. ACCOUNT CURRENT WITH LONDON (Account with Secretary of Statefor India):				
Recovery of Advances made to Officers, &c. by the Home Authorities - - - - -	- - -	25,801 4 1		
Amount withdrawn from Deposits in the Government Savings Bank on account of certain Invalids and Soldiers payable in England (37,910 *l.* 9 *s.* 11 *d.*) or - - - - -	- - -	3,71,367 13 4¾		
Family Remittances on account of European Commissioned and Non-commissioned Officers of Her Majesty's British Army, as per Monthly Rolls forwarded to the Supreme Government. Exchange at 2 *s.* 2½ *d.* per rupee (68,849 *l.* 8 *s.* 9 *d.*) or - - - - - - - - -	- - -	6,77,599 1 1½		
Family Remittances on account of European Commissioned and Non-commissioned Officers of Her Majesty's Indian Army, as per Monthly Rolls forwarded to the Supreme Government. Exchange at 2 *s.* 2½ *d.* per rupee (5,602 *l.* 5 *s.* -½ *d.*) or - - - - - - -	- - -	55,464 11 3½		
	—	11,30,232 13 10½	11,30,232 13 10½	
9. GENERAL GOVERNMENT OF INDIA:				
Post Office:				
Postage of Letters and Post Office Collections - - - - - - - - - -	- - -	4,640 6 8		
Bullocks Train Hire - - - - - - - - - - - - - - - -	- - -	5,976 - -		
	—	10,616 6 8	10,616 6 8	
				6,52,38,154 14 1½
		Carried forward - - - *Rs.*		9,79,68,947 1 6

- - - - - - Government of *India*, for the Year ending 30th April 1862—*continued.*

CHARGES.				ARREAR.		CURRENT.		TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS:				*Rs. a. p.*		*Rs. a. p.*		*Rs. a. p.*	*Rs. a. p.*
1. GOVERNMENT OF BENGAL:	*Rs. a. p.*	*Rs. a. p.*							
Cheques cancelled	- - -	- - -		- - -		7,781 11 9			
Public Service Transfer Receipts	- - -	- - -		142 9 2		17,181 14 1			
Privilege Remittance Transfer Receipts	- - -	- - -		- - -		3,557 9 7			
Sepoys Remittance Transfer Receipts	- - -	- - -		81 - -		452 - -			
MISCELLANEOUS:									
Monies disbursed by Paymasters, as per Statement of Civil Charges C.	6,388 14 1	1,38,783 13 -							
Monies disbursed by the Commissariat Officers, as per Statement of Civil Charges D.	937 14 4	12,292 4 1							
Pensions to Native Military Invalid Pensioners of Local Corps and Provincial Battalion	- - -	21,124 9 3							
Government Savings Bank Deposits withdrawn	3,149 3 6	13,649 14 8							
Refund of Excess Recoveries	- - -	644 11 9							
Remittances to Civil Treasuries by Commissariat Officers	- - -	4,17,375 7 -½							
By Stud Depôt Officers	- - -	35,233 5 7							
Amount of Recoveries effected on account of Military Department and credited in account of Advances	- - -	9,327 2 8							
	10,475 15 11	6,48,381 4 -½		10,475 15 11		6,48,381 4 -½			
				10,699 9 1		6,77,354 7 5½		6,88,054 - 6½	
2. GOVERNMENT OF THE NORTH WEST PROVINCES:									
Cheques cancelled	- - -	- - -		- - -		69,422 13 7			
Public Service Transfer Receipts	- - -	- - -		9,778 7 -		1,02,863 13 4			
Privilege Remittance Transfer Receipts	- - -	- - -		- - -		21,010 7 4			
Sepoys Remittance Transfer Receipts	- - -	- - -		692 - -		3,870 4 6			
MISCELLANEOUS:									
Monies disbursed by Paymasters, as per Statement of Civil Charges C.	2,164 15 9	92,076 13 5							
Monies disbursed by Commissariat Officers, as per Statement of Civil Charges D.	- - -	220 15 6							
Pensions to Native Military Invalid Pensioners of Local Corps and Provincial Battalion	- - -	94,315 15 5½							
Pensions to Men of the Nagpore Irregular Force	- - -	502 - -							
Pensions to Men of the Ex-King of Oude's Army	- - -	640 - -							
Amount of Payments made by the Military Chest, Nowgong, on Receipts of the Collectors of Shahabad, &c., and Drafts drawn by Civil Treasuries on the Military Chest	- - -	2,02,762 - 1							
Remittances to Civil Treasuries by Paymasters	- - -	2,73,437 5 6							
By Commissariat Officers	1,27,822 11 4	28,48,852 15 8							
By Stud Depôt Officers	- - -	1,52,708 9 1							
By Ordnance Agents	- - -	9,692 14 5							
By Pension Paymasters	- - -	31,193 - -							
Amount of Recoveries effected on account of Military Department and credited in account of Advances	- - -	1,58,988 8 10							
	1,29,987 11 1	38,55,390 7 11½		1,29,987 11 1		38,55,390 7 11½			
				1,40,458 2 1		40,52,557 14 8½		41,93,016 - 9½	
3. GOVERNMENT OF THE PUNJAB:									
Cheques cancelled	- - -	- - -		- - -		77,756 5 7			
Public Service Transfer Receipts	- - -	- - -		14,766 11 4		2,22,958 6 9			
Privilege Remittance Transfer Receipts	- - -	- - -		30 - -		25,809 11 10			
Sepoys Remittance Transfer Receipts	- - -	- - -		216 - -		15,820 - -			
MISCELLANEOUS:									
Monies disbursed by Paymasters, as per Statement of Civil Charges C.	642 12 8	36,674 12 9							
Monies disbursed by Commissariat Officers, as per Statement of Civil Charges D.	- - -	488 3 11							
Remittances to Civil Treasuries by Paymasters	- - -	1,47,986 1 9							
By Commissariat Officers	72,970 2 11	17,07,187 9 1¼							
By Stud Depôt Officers	- - -	58,333 5 1							
Amount of Recoveries effected on account of Military Department and credited in account of Advances	- - -	1,49,345 4 7							
	73,612 15 7	21,90,315 5 2¼		73,612 15 7		21,90,315 5 2¼			
				88,625 10 11		25,32,639 13 4¼		26,21,265 8 3¼	
4. GOVERNMENT OF MADRAS:									
Public Service Transfer Receipts	- - -	- - -		- - -		37,000 - -			
Privilege Remittance Transfer Receipts	- - -	- - -		- - -		775 - -			
Sepoys Remittance Transfer Receipts	- - -	- - -		- - -		180 - -			
MISCELLANEOUS:									
Advances of Pay and Allowances, &c. to Officers of the Madras Army, and Sums paid to them on the Transfer Certificates, &c. of Madras Paymasters	4,444 8 11½	53,238 4 4½							
Amount of Transfer Receipts of Madras Commissariat Officers on account of Supplies made to that Presidency	2,429 1 1	17,454 1 7							
Recoveries effected in Madras on account of Subscriptions to Bengal Military Funds	23 8 -	79 2 6							
Amount of Recovery of Advances effected by this Government	- - -	92 - -							
Cash Balance of Hydradad Pay Office made over to the Resident at Hydrabad	- - -	784 9 9							
	6,897 2 -½	71,648 2 2½		6,897 2 -½		71,648 2 2½			
				6,897 2 -½		1,09,603 2 2½		1,16,500 4 3	

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -	- - -	- - -	- - -	9,79,68,947 1 6
Carried forward - - - *Rs.*	- -	- - -	- - -	9,79,68,947 1 6

Government of *India*, for the Year ending 30th April 1862—*continued.*

CHARGES.		ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS—*continued.*		*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
5. GOVERNMENT OF BOMBAY:					
Cheques cancelled	— — —	— — —	15,376 9 8		
Public Service Transfer Receipts	— — —	— — —	102 3 10		
Privilege Remittance Transfer Receipts	— — —	— — —	2,759 9 5		
MISCELLANEOUS:					
Advances of Pay and Allowances to Officers of the Bombay Army, and Sums paid to them on the Transfer Certificates, &c. of Bombay Paymasters	5,047 7 10½	50,942 5 10			
Amount of Transfer Receipts of Bombay Commissariat Officers on account of Supplies made to that Presidency	— — —	47,843 11 2			
Recoveries effected in Bombay on account of subscriptions to Bengal Military Funds	1,363 10 1	12,944 15 9	6,411 1 11½	1,11,731 — 9	
	6,411 1 11½	1,11,731 — 9	6,411 1 11½	1,29,969 7 8	1,36,380 9 7½
6. HER MAJESTY'S IMPERIAL GOVERNMENT:					
LONDON:					
Pay and Allowances of Officers and Men of Her Majesty's British Regiments, and Invalids			1,305 5 10	18,526 1 —	
Passage Money, &c. of Men, Women, and Children proceeded to London			— — —	3,880 13 4	
Compensation to Privates of 1st, 2nd, and 3rd Regiments Light Cavalry, on the authority of Government			— — —	64 11 6	
Fees on Commissions under the Royal Sign Manual refunded			22 8 —	15 — —	
Moiety of Donation Batta, &c. to Men engaged in the late Expedition to Persia			76 — —	2,193 1 6	
Cost of Medical Comforts supplied on Board of Vessels for Invalids			— — —	10,468 15 —	
Quarterly Pensions of Chelsea Out-pensioners			2,417 3 11	22,303 10 10	
CAPE OF GOOD HOPE:					
Amount included in the General Rolls of Remittances, and forwarded to the Cape of Good Hope, but not paid in that Colony			— — —	219 — —	
			3,821 1 9	57,671 5 2	61,492 6 11
7. HER MAJESTY'S COLONIAL GOVERNMENT, CHINA:					
SECOND EXPEDITION:		*Rs. a. p.*	*Rs. a. p.*		
Pay and Allowances of Officers of 62nd Regiment Native Infantry		513 4 —	—		
Moonshee Allowance		68 9 2	—		
Compensation for loss of Command Allowance		62 14 5	—		
		644 11 7	— — —	644 11 7	
THIRD EXPEDITION:					
Pay Department:					
Fane's Horse		1,72,422 6 5	1,30,843 14 4		
1st Regiment Seikh Irregular Cavalry		640 3 7	—		
Regiment of Loodianah		1,83,198 12 5	—		
1st Regiment Native Infantry		135 — —	—		
7th Regiment Native Infantry		634 2 2	—		
10th Regiment Native Infantry		58 10 8	—		
11th Punjab Infantry		49,280 5 4	29,194 2 5		
15th Punjab Infantry		1,246 2 —	—		
Unattached Officers		2,702 3 6	—		
Lieutenant Colonel H. Bruce, Deputy Assistant General, China Force		619 5 8	—		
Pay of Men, Women, and Children of Corps serving in China		5,841 10 8	5,891 5 5		
Passage Money to Sundry Officers		913 — —	—		
Table Money		550 — —	—		
Head Money		737 12 4	—		
Allowance for Distribution of Provisions on board the Transport Ships, &c.		505 9 9	—		
Victualling Allowance for Troops		351 6 3	—		
Compensation for Rations		5 6 2	—		
Medical Comforts supplied to Officers, &c. proceeding from China to Calcutta		5,486 — —	—		
Refund of Hospital Stoppages		112 — —	—		
Subsistance Allowance to Women and Children		1,083 6 7	227 7 9		
Family Ticket Money		4,030 11 9	—		
Pensions to Families of Men who volunteered on Foreign Service to China		— — —	69,791 11 7		
Refund of Excess Recovery on account of Fane's Horse		18,181 14 8	—		
Amount of Clothing, &c. on account of China Expedition		14,299 4 —	—		
Value of Horses transferred as per Hong Kong Commissariat Letter, No. 102, of 28th December 1861		— — —	18,921 14 —		
Compensation for Sale of Steamers, &c.		1,330 — —	—		
Postage on Letters and Covers, &c.		— — —	418 15 7		
Dâk Allowance		32 — —	—		
Toll Duties		220 10 —	—		
Refund of Straits Light Dues from Ships on their way to China		294 — —	—		
Advertising Charges		112 6 6	—		
Funeral Expenses		65 — —	—		
Extra Establishment for Presidency Paymaster		— — —	555 8 —		
Extra Establishment for Examiner of the Pay Department		— — —	632 — —		
Barrack Master's Establishment attached to Dum Dum and Barrackpore		82 12 —	—		
Petty Charges		66 8 4	—		
		4,65,238 10 9	2,56,476 15 1	4,65,238 10 9	2,56,476 15 1

STATEMENT of Receipts and Charges of the Military Department of the - - - - - -

RECEIPTS.	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -	- - -	- - -	- - -	9,79,68,947 1 6
CASH BALANCE on the 1st May 1861:				
PAY DEPARTMENT - - - - - - - - - - - - - - - - - -	- - -	1,15,411 9 9		
COMMISSARIAT DEPARTMENT - - - - - - - - - - - - - - - -	- - -	21,109 9 8		
STUD DEPARTMENT - - - - - - - - - - - - - - - - - -	- - -	1,16,738 14 3		
PENSION PAY DEPARTMENT - - - - - - - - - - - - - - - -	- - -	11,879 12 4		
	—	2,05,229 14 -	2,05,229 14 -	2,05,229 14 -
			GRAND TOTAL - - - *Rs.*	9,82,34,176 15 6

Fort William, Military Accountant's Office,
28 January 1863.

J. A. Robertson,
Head Uncovenanted Assistant to the Military Accountant.

Government of *India*, for the Year ending 30th April 1862—*continued*.

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued*.						
7. HER MAJESTY'S COLONIAL GOVERNMENT, CHINA—*continued*.			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Third Expedition—*continued*.						
Commissariat Department:	*Rs. a. p.*	*Rs. a. p.*				
Commissariat Office Establishment	—	883 9 8				
Pay, Medical Servants	354 12 8	198 12 4				
Native Hospital Establishment	970 9 3	280 6 3				
Miscellaneous Establishments	572 12 3	48 15 10				
Hire of Boats	—	65 — —				
Remuneration	1,627 15 11	—				
Family Remittances	—	215 — —				
Dry Batta	150 13 4	—				
Table Money	96 — —	—				
Sea and River Provisions	777 10 —	—				
Purchase of Dieting Reserve Stock	527 15 6	—				
Consignment of Reserve Stock	25,433 5 7	2,204 6 4				
Contingencies	24,123 8 5	—				
Dead Stock	38,198 3 8	—				
	92,833 10 7	3,896 2 5	92,833 10 7	3,896 2 5		
			5,58,717 — 11	2,60,373 1 6	8,19,090 2 5	
8. ACCOUNT CURRENT WITH LONDON (Account with the Secretary of State for India):						
Recoveries made in England on account of Retrenchments or Demands			1,533 11 5	1,366 12 6		
Amount Refunded, being Excess Recovery credited under Account Current with London			522 8 4	511 5 11		
Amount of Government Savings Bank Balances, &c. due to Depositors attached to Her Majesty's British Army			376 10 7	4,755 3 —		
Difference of Exchange between British and Indian Coins, as per Letter from Government Military Department, No. 1210 of 30th November 1861, received under Docket, No. 4978, of 7th December 1861, from Secretary Military Department			— — —	18 7 2		
Pensions to Pensioners of Lord Clive's Fund			5,621 4 6	57,907 1 4		
			8,054 2 10	64,558 13 11	72,613 — 9	
9. GENERAL GOVERNMENT OF INDIA:						
Amount paid by the Military Chest at Nowgong to the Deputy Postmaster at that Station, on account of Advances for Repair of Dâw Bungalow, Contingent Charges, &c. &c.			— — —	2,663 — —		
Amount paid to the Postmaster General at Calcutta, by transfer from the Assistant Commissary General, being the Amount of Hire on Packages despatched and received by the Government Bullock Train			— — —	5,723 1 —		
			—	8,386 1 —	8,386 1 —	
						87,16,798 2 6¾
CASH BALANCE on the 30th April 1862:						
PAY DEPARTMENT			— — —	6,466 4 7		
COMMISSARIAT DEPARTMENT			— — —	1,309 13 1		
STUD DEPARTMENT			— — —	9,000 — —		
CLOTHING DEPARTMENT			— — —	111 11 —		
ORDNANCE AGENCY DEPARTMENT			— — —	283 1 —		
PENSION PAY DEPARTMENT			— — —	55 9 —		
			—	74,826 6 8	74,826 6 8	
						74,826 6 8
				GRAND TOTAL — — — *Rs.*		9,82,34,176 15 6

(Errors excepted.)

G. M. Hill, Lieutenant Colonel,
Military Accountant.

(True Copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

(A.)

STATEMENT showing, in Detail, the DISBURSEMENTS on Account of PAY and ALLOWANCES, &c., furnished by the Compiler of the Pay Department.

TITLE I.	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
A. REGIMENTAL PAY AND ALLOWANCES:				
European Artillery	5,57,928 15 9	41,58,193 5 3	47,16,122 5 –	
Heavy Batteries	8,132 12 5	2,56,457 11 4	2,64,590 7 9	
Hydrabad Artillery	– – –	1,09,982 11 5	1,09,982 11 5	
European Cavalry	1,93,594 5 6	24,37,948 14 2	26,31,543 3 8	
Lahore Light Horse	206 8 4	78,533 – 9	78,739 9 1	
Governor General's Body Guard	53,132 11 4	39,454 7 8	92,587 3 –	
Native Irregular Cavalry under Commander in Chief	10,97,763 8 –	68,46,095 5 9	79,43,858 13 9	
Hydrabad Cavalry	– – –	8,48,485 1 5	8,48,485 1 5	
European Infantry	3,57,902 3 10	1,04,06,524 14 5	1,07,64,427 2 3	
East India Regiment	9,663 8 4	85,220 6 4	94,883 14 8	
Native Infantry under Commander in Chief	1,52,276 – 11	37,98,556 11 5	39,50,832 12 4	
Irregular and Local Corps of Infantry	1,87,074 11 –	59,33,350 12 2	61,20,425 7 2	
Hydrabad Infantry	– – –	5,40,584 2 8	5,40,584 2 8	
Engineers	28,391 1 –	2,28,033 6 11	2,56,424 7 11	
Sappers and Miners	1,898 11 6	1,97,699 12 5	1,99,598 7 11	
European Invalids	4,431 11 3	2,19,264 3 11	2,23,695 15 2	
	26,52,396 13 2	3,61,84,385 – –	3,88,36,781 13 2	3,88,36,781 13 2
C. OFFICERS UNPOSTED	10,712 14 –	4,40,627 10 7	4,51,340 8 7	4,51,340 8 7
D. OFFICERS UNATTACHED	2,231 15 6	1,19,745 4 11	1,21,977 4 5	1,21,977 4 5
E. OFFICERS OF VETERAN ESTABLISHMENT	502 6 –	21,071 12 2	21,574 2 2	21,574 2 2
F. OFFICERS LOCAL	2,030 12 –	4,569 2 –	6,599 14 –	6,599 14 –
G. OFFICERS RETIRED	2,132 6 5	58,013 13 1	60,146 3 6	60,146 3 6
H. PRIVATES AND NON-COMMISSIONED OFFICERS DOING DUTY WITH PUBLIC WORKS DEPARTMENT	4,180 – 10	37,408 15 1	41,588 15 11	41,588 15 11
J. PAY AND REGIMENTAL ALLOWANCES OF GENERAL ARMY STAFF:				
Commander in Chief and Personal Staff	9,712 9 1	1,35,571 – 6	1,45,283 9 7	
Personal Staff of Governor General	1,106 5 8	44,452 12 –	45,559 1 8	
Personal Staff of Lieut.-Governor, Bengal	– – –	4,612 8 –	4,612 8 –	
Personal Staff of Lieut.-Governor, North-Western Provinces	– – –	9,161 2 –	9,161 2 –	
Personal Staff of Lieut.-Governor, Punjab	284 15 –	5,998 7 3	6,283 6 3	
Secretary Military Member of Council	321 6 1	5,655 2 3	5,976 8 4	
Adjutant General's Department	9,293 – 6	1,21,886 13 –	1,31,179 13 6	
Quartermaster General's Department	3,696 11 5	1,44,344 4 5	1,48,040 15 10	
Adjutant General, British Forces	793 10 –	58,669 5 2	59,462 15 2	
Quartermaster General, British Forces	647 10 –	9,429 1 –	10,076 11 –	
Judge Advocate General's Department	778 10 5	1,25,961 1 5	1,26,739 11 10	
Officers commanding Divisions, Aides-de-Camp to Judge Advocate General	328 – –	2,74,209 4 3	2,74,537 4 3	
Artillery Staff, Head Quarters	2,913 5 3	1,03,709 8 10	1,06,622 14 1	
Artillery Staff, British Forces	599 12 3	20,823 8 2	21,423 4 5	
Inspectors of Musketry	2,263 10 –	26,382 14 –	28,646 8 –	
Military Storekeeper	– – –	3,242 10 7	3,242 10 7	
	32,739 9 8	10,94,109 6 10	11,26,849 – 6	11,26,849 – 6
K. STAFF IRREGULAR FORCES	327 14 5	91,284 13 10	91,612 12 3	
Hydrabad Contingent	610 5 2	61,742 6 3	62,352 11 5	
	938 3 7	1,52,027 4 1	1,53,965 7 8	1,53,965 7 8
L. GARRISON AND CANTONMENT STAFF:				
Brigadiers Commanding Stations	12,206 10 4	2,41,052 – 5	2,53,258 10 9	
Brigade Majors	3,750 6 9	1,67,132 – 1	1,70,882 6 10	
Miscellaneous Garrison Staff	40,973 2 5	5,52,749 11 4	5,93,722 13 9	
	56,930 3 6	9,60,933 11 10	10,17,863 15 4	10,17,863 15 4
M. OFFICE ESTABLISHMENT OF GENERAL ARMY STAFF:				
Military Secretary to Governor General Military Secretary to Commander in Chief Adjutant General's Department Adjutant General, British Forces Quartermaster General's Department Quartermaster General, British Forces Judge Advocate General's Department	6,439 3 11	1,90,375 – 10	1,96,814 4 9	
Artillery Staff and Head Quarters	492 2 –	17,963 – 8	18,455 2 8	
Inspectors of Musketry	900 14 1	2,822 14 2	3,723 12 3	
	7,832 4 –	2,11,160 15 8	2,18,993 3 8	2,18,993 3 8
N. MILITARY FINANCE DEPARTMENT	16,512 7 9	3,33,783 12 1	3,50,296 3 10	3,50,296 3 10
O. OFFICE ESTABLISHMENT OF THE MILITARY FINANCE DEPARTMENT	59 – –	3,74,536 5 1	3,74,595 5 1	3,74,595 5 1
P. BARRACK DEPARTMENT	2,143 7 5	1,75,377 9 10	1,77,521 1 3	1,77,521 1 3

(A.)—Statement showing, in Detail, the Disbursements on Account of Pay and Allowances, &c.—*continued.*

Title I.—*continued.*	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
Q. Medical Department:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
General Medical Staff	43,657 15 8	8,85,532 5 –	9,29,190 4 8	
General Medical Staff, British Forces	5,828 2 7	1,35,845 3 2	1,41,673 5 9	
Surgeons and Assistant Surgeons in charge of Regiments	44,980 4 –	9,73,451 10 6	10,18,431 14 6	
Surgeons and Assistant Surgeons in charge of British Forces	20,473 13 10	6,13,182 5 7	6,33,656 3 5	
Veterinary Surgeons	13,375 6 3	82,986 5 6	96,361 11 9	
Veterinary Surgeons, British Forces	4,116 5 –	39,686 15 6	43,803 4 6	
Sub-Assistant Surgeons	- - -	3,555 12 –	3,555 12 –	
Native Doctors	5,601 11 10	77,535 4 7	82,537 – 5	
	1,37,433 11 2	28,11,775 13 10	2,94,49,209 9 –	2,94,49,209 9 –
R. Office Establishment Medical Department:				
Principal Inspector General	4,638 2 2	41,338 6 6	45,976 8 8	
Inspector General of Hospital, British Forces	707 – –	19,231 6 6	19,938 6 6	
Medical College	- - -	5,390 1 3	5,390 1 3	
Hospitals and Depôts	1,670 7 8	86,105 15 11	87,776 7 7	
	7,015 9 10	1,52,065 14 2	1,59,081 8 –	1,59,081 8 –
S. Pensions to Officers, Warrant, and Non-Commissioned Officers, Rank and File:				
Wound Pension to European Officers	20,222 1 4	53,083 5 6	73,305 6 10	
Pensions to European Warrant and Non-Commissioned Officers, Rank and File	15,228 10 10	97,758 – 11	1,12,986 11 9	
Pensions to Medical Warrant Officers	- - -	10,273 8 –	10,273 8 –	
Superannuation Pensions	1,271 5 4	22,527 4 8	23,798 10 –	
Special Pensions	2,669 14 –	1,984 2 5	4,654 – 5	
Special Pensions to European Officers, Non-Commissioned Officers, and Rank and File; Hydrabad Contingent	7,073 13 7	74,786 14 9	81,860 12 4	
Special Pensions to Native Officers, Non-Commissioned Officers, and Rank and File, Hydrabad Contingent	1,102 2 7	72,957 6 8½	74,059 9 3½	
Special Pensions to Heirs of Native Officers, Non-Commissioned Officers, and Rank and File, Hydrabad Contingent	957 1 11½	11,144 8 11	12,101 10 10½	
	48,525 1 7½	3,44,515 3 10½	3,93,040 5 6	3,93,040 5 6
T. Commissariat Department:				
Commissary General, and Deputy Commissary General, Executive Officers, Warrant Officers, and Non-Commissioned Officers, Executive Establishment	3,621 5 8	2,44,856 5 5	2,48,477 11 1	
Office Establishment	4,055 1 2	1,37,859 5 9	1,41,914 6 11	
Hospital Establishment	184 13 5	79,101 3 10	79,286 1 3	
Manufacturing Establishment	53,662 6 8	10,01,469 11 3	10,55,132 1 11	
	61,523 10 11	14,63,286 10 3	15,24,810 5 2	15,24,810 5 2
V. Stud Department:				
Executive Establishment (Establishment of Depôts)	880 14 –	50,311 – 3	51,191 14 3	
Office Establishment (Establishment of Remount Depôt)	1,165 3 6	28,473 10 9	29,638 14 3	
	2,046 1 6	78,784 11 –	80,830 12 6	80,830 12 6
W. Clothing Department:				
Supervising Officer Agent and Assistant Agent Warrant Officer	2,745 – –	60,527 14 10	63,271 14 10	
Manufacturing Establishment Office Establishment	96 – –	5,748 11 11	5,844 11 11	
	2,841 – –	66,273 10 9	69,116 10 9	69,116 10 9
Y. Benevolent Allowance:				
Orphan Asylums	5,863 11 4	38,559 12 1	44,423 7 5	
Family Allowance	15,638 2 5	2,60,517 9 3	2,76,155 11 8	
A. A. Contingencies	8,30,316 5 4	39,85,993 4 7	48,16,309 9 11	
	8,51,818 3 1	42,85,070 9 11	51,36,888 13 –	51,36,888 13 –
Grand Total	39,02,545 13 11½	4,93,70,525 5 –½	5,32,73,071 3 –	5,32,73,071 3 –

(Errors Excepted.)

Fort William, Military Accountant's Office,
28 January 1863.

(signed) *G. M. Hill*, Lieut.-Colonel,
Military Accountant.

(signed) *J. A. Robertson*,
Head Uncovenanted Assistant to the Military Accountant.

(True Copy.)
(signed) *W. E. Gordon*,
Assistant Comptroller General of Accounts.

(B.)

STATEMENT showing, in Detail, the DISBURSEMENTS of the COMMISSARIAT DEPARTMENT on Account of SUPPLIES to the under-mentioned Military Departments, furnished by the Examiner of the Commissariat Department.

TITLE I.	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
P. BARRACK DEPARTMENT:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Barrack Establishment	2,876 7 11	23,282 2 9	26,158 10 8	
Barrack Contingencies	31,773 12 –	1,59,899 7 4	1,91,673 3 4	
Conservancy Establishment	1,925 13 10	86,818 – 2	88,743 14 –	
Conservancy Contingencies	1,360 11 10	30,862 5 7	32,223 1 5	
Punkah Establishment	3,551 1 11	3,61,732 7 2	3,65,283 9 1	
Tattie Watering Establishment	3,459 4 11	87,080 1 4	90,539 6 3	
Tattie Watering Contingencies	16,435 12 5	35,595 1 –	52,030 13 5	
	61,383 – 10	7,85,269 9 4	8,46,652 10 2	8,46,652 10 2
Q. MEDICAL DEPARTMENT:				
Pay of Medical Servants	40,208 5 10	5,47,120 5 11	5,87,328 11 9	
Transit Charges:				
Hire of Hackeries	95 1 5	797 7 7	892 9 –	
Hire of Bullocks	– – –	2 11 5	2 11 5	
Hire of Coolies	38 7 9	1,533 6 6	1,571 14 3	
Bullock Train	– – –	904 – –	904 – –	
	40,341 15 –	5,50,357 15 5	5,90,699 14 5	5,90,699 14 5
T. COMMISSARIAT DEPARTMENT:				
Staff Salary of the Commissary General	– – –	17,293 4 6	17,293 4 6	
Staff Salary of the Deputy Commissaries General	– – –	30,885 9 5	30,885 9 5	
Staff Salary of the Assistant Commissaries General	709 11 –	60,065 6 9	60,775 1 9	
Staff Salary of the Deputy Assistant Commissaries General	290 12 10	51,763 2 7	52,053 15 5	
Staff Salary of the Sub-Assistant Commissaries General	507 11 9	45,970 11 2	46,478 6 11	
Staff Salary of the Examiner of Commissariat Accounts	– – –	13,500 – –	13,500 – –	
Staff Salary of the Assistant Examiner of Commissariat Accounts	2,033 13 11	6,300 – –	8,333 13 11	
Staff Salary of the Examiner of Medical Accounts	– – –	7,200 – –	7,200 – –	
Office Establishment of the Commissary General	– – –	24,725 8 –	24,725 8 –	
Office Rent	– – –	1,560 – –	1,560 – –	
Contingencies	667 3 –	1,249 7 9	1,916 10 9	
Office Establishment of the Deputy Commissaries General	– – –	20,868 2 5	20,868 2 5	
Office Rent	– – –	2,639 15 11	2,639 15 11	
Contingencies	141 – –	887 2 8	1,028 2 8	
Office Establishment of East India Commissariat Officers	45,275 5 5	1,81,579 1 10	2,26,854 7 3	
Office Rent	445 – –	15,571 9 1	16,016 9 1	
Contingencies	2,530 3 4	16,720 1 11	19,250 5 3	
Office Establishment of the Examiner of Commissariat Accounts	– – –	63,374 12 9	63,374 12 9	
Office	– – –	3,600 – –	3,600 – –	
Contingencies	101 5 6	2,332 14 2	2,434 3 8	
Pay of Warrant and Non-commissioned Officers and Supervisors	9,465 6 –	96,086 14 5	1,05,552 4 5	
Telegram Charges	87 7 6	2,672 6 7	2,759 14 1	
Godown Establishment	4,415 9 8	79,013 15 2	83,429 8 10	
Godown Contingencies	14,867 4 10	85,643 4 6	1,00,510 9 4	
Hospital Establishments:				
European	739 4 1	9,617 8 6	10,356 12 7	
Native	2,375 13 11	38,120 15 11	40,496 13 10	
Doolie Bearers:				
For European Troops	24,362 8 2	1,12,053 4 7	1,36,415 12 9	
For Native Troops	2,363 13 1	74,718 12 3	77,082 9 4	
Gulla Bearers	4,070 13 6	1,95,083 11 8	1,99,154 9 2	
Commissariat Establishment for Victualling Europeans	7,022 2 2	88,808 8 4	95,830 10 6	
Cattle Establishment:				
For Government Elephants	23,538 3 2	1,46,994 14 4	1,70,533 1 6	
For Zemindaree Elephants	4 14 –	131 4 2	136 2 2	
For Government Camels	1,378 13 7	10,464 5 –	11,843 2 7	
For Rewaree Camels	47 15 2	4,426 14 11	4,474 14 1	
For Ordnance Bullocks	– – –	34 15 –	34 15 –	
For Transport Train Bullocks	11,529 1 4	1,87,194 5 9	1,98,723 7 1	
For Mules	562 6 3	17,470 10 6	18,033 – 9	
For Horses	198 2 6	296 3 9	494 6 3	

(B.)—STATEMENT showing, in Detail, the Disbursements of the Commissariat Department, &c.—*continued.*

TITLE I.—*continued.*	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
T. Commissariat Department—*continued.*				
Quartermaster's Establishment:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Marching, including Establishment with Commander in Chief's Camp	12,287 2 1	34,767 3 10	47,054 5 11	
Reserve	1,472 13 6	47,774 15 4	49,247 12 10	
Camp Contingencies	42 7 10	1,935 10 11	1,978 2 9	
Transit Cheques:				
Hire of Hackeries	55,785 3 6	1,11,293 7 4	1,67,078 10 10	
Hire of Bullocks	449 6 1	25,147 – 10	25,596 6 11	
Hire of Mules	154 13 7	20,500 12 4	20,655 9 11	
Hire of Coolies	5,824 3 10	16,612 1 10	22,436 5 8	
Hire of Boats	14,631 – 6	26,435 2 11	41,066 3 5	
Bullock Train	8,164 – 6	15,145 – 5	23,309 – 11	
Railway	1,12,186 7 2	1,02,613 4 9	2,14,799 11 11	
Dâk Charges	1,323 10 7	8,096 13 7	9,420 8 2	
Ferry	– – –	50 – –	50 – –	
Miscellaneous Charges:				
Remuneration	1,849 14 5	1,299 – –	3,148 14 5	
Hire of Shooter Sowars	– – –	443 13 11	443 13 11	
Wages of Grooms	– – –	9 14 –	9 14 –	
	3,73,903 1 3	21,29,044 4 3	25,02,947 5 6	25,02,947 5 6
U. ORDNANCE DEPARTMENT:				
Establishment for Ordnance Bullocks	– – –	105 – –	105 – –	
Establishment for Transport Train Bullocks	35 – –	5,792 13 6	5,827 13 6	
Dooly Bearers for European Troops	– – –	1 8 –	1 8 –	
Transit Charges:				
Hire of Hackeries	4,076 6 9	73,535 2 7	77,611 9 4	
Hire of Bullocks	– – –	2,789 1 –	2,789 1 –	
Hire of Coolies	149 6 –	658 14 2	808 4 2	
Hire of Boats	1,004 6 8	29,327 4 10	30,331 11 6	
Bullock Train	176 8 –	213 12 –	390 4 –	
Railway	3,143 12 4	3,484 9 6	6,628 5 10	
Barrack Department:				
Barrack Contingencies	5 11 9	29 4 3	35 – –	
Conservancy Establishment	7 8 –	87 13 8	95 5 8	
Conservancy Contingencies	– – –	2 2 10	2 2 10	
Tattie Watering Establishment	– – –	89 10 10	89 10 10	
Tattie Watering Contingencies	52 6 2	33 8 6	85 14 8	
Quartermaster's Marching Establishment	2 15 6	5 9 7	8 9 1	
Miscellaneous Charges:				
Remuneration	– – –	106 14 –	106 14 –	
Hire of Chapprasses	– – –	40 – –	40 – –	
	8,654 1 2	1,16,303 1 3	1,24,957 2 5	1,24,957 2 5
V. STUD DEPARTMENT:				
Office Establishment of the Examiner of Stud Accounts	– – –	2,448 – –	2,448 – –	
Contingencies	– – –	29 8 –	29 8 –	
Wages of Grooms	– – –	656 – –	656 – –	
	– – –	3,133 8 –	3,133 8 –	3,133 8 –
SIKHIM EXPEDITION:				
Transit Charges:				
Hire of Mules	55 – –	– – –	55 – –	
Hire of Coolies	2,943 14 9	9,943 13 6	12,887 12 3	
	2,998 14 9	9,943 13 6	12,942 12 3	12,942 12 3
KOOKEE EXPEDITION:				
Establishment for Victualling Europeans	388 – –	– – –	388 – –	
Establishment and Attendants for Government Elephants	860 15 1	461 10 11	1,322 10 –	
Godown Establishment, Contingencies	5 – –	– – –	5 – –	
Barrack Contingencies	2 – –	– – –	2 – –	
	1,255 15 1	461 10 11	1,717 10 –	1,717 10 –
TOTAL of TITLE I.	4,88,537 – 1	35,94,513 14 8	40,83,050 14 9	40,83,050 14 9

(B.)—Statement showing, in Detail, the Disbursements of the Commissariat Department, &c.—*continued.*

Title II.	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
P. Barrack Department:				
Firewood for Chimney	6,799 13 –	70,897 – 10	77,696 13 10	
Barrack Furniture	98,795 8 4	52,941 – 7	1,51,736 8 11	
Repairs to Barrack Furniture	19,976 3 11	13,847 3 8	33,823 7 7	
Barrack Furniture Contingencies	– – –	593 13 6	593 13 6	
	1,25,571 9 3	1,38,279 2 7	2,63,850 11 10	2,63,850 11 10
Q. Medical Department:				
Medical Depôt Supplies	– – –	14,054 11 7	14,054 11 7	
Medical Depôt Contingencies	13 12 3	160 6 8	174 2 11	
Dispensary Supplies	4,016 8 10	19,206 14 –	23,223 6 10	
Dispensary Contingencies	– – –	34 4 3	34 4 3	
Stationery	– – –	8 14 –	8 14 –	
Landing Cattle and Stores	– – –	1,117 6 1	1,117 6 1	
Hire of Rewaree Camels	10 5 2	980 2 8	990 7 10	
Freight	31 15 6	870 6 9	902 6 3	
	4,072 9 9	36,433 2 –	40,505 11 9	40,505 11 9
T. Commissariat Department:				
European Hospital Supplies:				
Dieting	23,487 1 9	4,15,202 5 3	4,38,689 7 –	
Contingencies	2,105 12 8	17,913 13 3	20,019 9 11	
Bazar Medicines	2,308 4 1	10,988 1 9	13,296 5 10	
Hospital Necessaries	6,064 9 1	63,212 10 –	69,277 3 1	
Medical Comforts	379 8 –	63,674 2 5	64,053 10 5	
Contingencies	11 14 4	325 12 4	337 10 8	
Hospital Clothing	29,980 9 6	1,63,201 7 7	1,93,182 1 1	
Hospital Miscellaneous	2,718 8 9	20,735 8 3	23,454 1 –	
Native Hospital Supplies:				
Bazar Medicines	768 8 4	3,929 6 4	4,697 14 8	
Hospital Necessaries	667 10 4	10,040 12 1	10,708 6 5	
Victualling Europeans:				
Cost of Rations	2,26,197 5 4	41,77,821 – 3	44,04,018 5 7	
Contingencies	3,358 7 8	33,247 12 11	36,606 4 7	
Dry Batta	1,174 6 7	10,402 1 6	11,576 8 1	
Extra Batta	197 4 8	34,820 – –	35,017 4 8	
Difference, Cost of Rations	619 15 7	1 10 6	621 10 1	
Subsistence Allowance	109 12 8	600 1 3	709 13 11	
Table Money	3,523 15 5	4,557 6 8	8,081 6 1	
Soldiers' Gardens	22 11 7	5,048 – 11	5,070 12 6	
Sea and River Provisions	47 15 2	3,013 – 5	3,060 15 7	
Expenses for Soldiers' Workshops	– – –	134 6 –	134 6 –	
Feeding Slaughter Cattle	191 9 8	147 5 4	338 15 –	
Victualling Native Troops:				
Cost of Rations	– – –	1,652 – 8	1,652 – 8	
Compensation for dearness of Provisions	62,947 2 6	96,816 6 11	1,59,763 9 5	
Subsistence to Prisoners	293 10 –	1,550 11 –	1,844 5 –	
Ration Contingencies	– – –	695 4 –	695 4 –	
Public Cattle Department:				
Rations for Government Elephants	48,979 10 7	3,77,344 8 9	4,26,324 3 4	
Contingencies	9,324 9 11	34,730 – 2	44,054 10 1	
Rations for Zemindaree Elephants	831 1 –	364 3 5	1,195 4 5	
Contingencies	—	—	—	
Rations for Government Camels	8,568 2 8	13,357 9 10	21,925 12 6	
Contingencies	224 7 9	2,903 9 7	3,128 1 4	
Hire of Rewaree Camels	34,380 11 5	5,70,253 3 4	6,04,633 14 9	

(B.)—STATEMENT showing in Detail the Disbursements of the Commissariat Department, &c.—*continued.*

TITLE II.—*continued.*	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
T. Commissariat Department—*continued.*				
Public Cattle Department—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Rations for Ordnance Bullocks	693 7 4	17,636 8 11	18,330 - 3	
Contingencies	41 - 8	1,228 11 5	1,269 12 1	
Rations for Transport Train Bullocks	39,528 10 7	4,60,346 8 3	4,99,875 2 10	
Contingencies	2,528 14 1	26,717 5 10	29,246 3 11	
Rations for Mules, including those attached to the Commander in Chief's Camp	3,780 15 10	79,016 6 1	82,797 5 11	
Contingencies	60 15 11	3,491 5 3	3,552 5 2	
Rations for Horses	68,734 7 -	9,79,611 12 5	10,48,346 3 5	
Contingencies	2,872 7 3	36,508 7 7	39,380 14 10	
Transport Charges:				
Hire of Peepawallahs	180 - -	1,483 12 -	1,663 12 -	
Freight	976 15 7	7,545 11 9	8,522 11 4	
Conveyance of Medical Stores	5,087 9 6	519 6 3	5,606 15 9	
Landing Cattle Stores	- - -	203 8 2	203 8 2	
Purchase of Reserve Stock:				
Victualling	20,595 9 1	1,09,908 10 11	1,30,504 4 -	
Contingencies	996 5 -	5,083 3 9	6,079 8 9	
Dieting	36,486 2 5	53,651 9 8	90,137 12 1	
Contingencies	445 12 2	423 10 1	869 6 3	
Cattle	1,00,320 4 2	1,04,084 14 -	2,04,405 2 2	
Contingencies	3,545 15 2	10,586 14 1	14,132 13 3	
Consignment	20,000 - -	1,315 7 11	21,315 7 11	
Contingencies	535 3 9	167 3 11	702 7 8	
Rum	16,006 5 10	2,77,207 9 5	2,93,213 15 3	
Establishment	1,283 5 -	6,013 8 7	7,296 13 7	
Contingencies	2,412 10 6	23,704 8 3	26,117 2 9	
Dead Stock	24,030 1 5	48,199 1 5	72,229 2 10	
Contingencies	382 15 8	3,472 1 5	3,855 1 1	
Purchase of Live Stock:				
Elephants	31,104 14 5	1,300 - -	32,404 14 5	
Camels	270 - -	8,506 8 -	8,776 8 -	
Bullocks	18,322 1 5	306 - -	18,628 1 5	
Horses	1,225 - -	26,377 4 9	27,602 4 9	
Mules	440 - -	1,670 12 9	2,110 12 9	
Yaboos	- - -	437 11 -	437 11 -	
Malt Liquor:				
Cost	- - -	3,02,430 2 -	3,02,430 2 -	
Contingencies	930 - 6	5,504 11 4	6,434 11 10	
Establishment	40,155 9 11	2,24,008 10 2	2,64,164 4 1	
Bedding:				
Supply of Bedding	17,497 8 1	3,20,767 6 -	3,38,264 14 1	
Contingencies	- - -	25 - -	25 - -	
Compensation in lieu of Bedding	- - -	135 7 1	135 7 1	
Miscellaneous Charges:				
Repairs of Government Carts	219 1 -	- - -	219 1 -	
Profit and Loss	3,89,287 10 1	688 4 2	3,89,975 14 3	
Repairs of Camp Equipage	97 - 7	437 11 11	534 12 6	
Supply of Wadded Coats	3 8 -	7,212 14 -	7,216 6 -	
Purchase of Native Provisions	225 2 11	- - -	225 2 11	
Contingencies of Governor General's Stables	4 11 -	- - -	4 11 -	
Feeding Hackery Bullocks	51 13 -	- - -	51 13 -	
Supply of Sulleetahs to Native Troops	- - -	139 8 -	139 8 -	
	13,20,845 9 10	92,96,760 5 2	1,06,17,605 15 -	1,06,17,605 15 -

(B.)—STATEMENT showing in Detail the Disbursements of the Commissariat Department, &c.—*continued.*

TITLE II.—*continued.*	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
U. ORDNANCE DEPARTMENT:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Rations for Ordnance Bullocks	44 12 –	387 13 9	432 9 9	
Contingencies	– – –	37 – 6	37 – 6	
Hire of Rewaree Camels	– – –	364 1 3	364 1 3	
Rations for Transport Train Bullocks	112 7 1	12,148 6 9	12,260 13 10	
Contingencies	– – –	434 7 4	434 7 4	
Purchase of Reserve Dead Stock	93 – –	316 8 –	409 8 –	
Transport Charges for landing Stores and Cattle	– – –	1 7 4	1 7 4	
Supply of Bedding	– – –	32 5 7	32 5 7	
Miscellaneous Charges:				
Repairs of Camp Equipage	– – –	960 – –	960 – –	
Supply of Ordnance Petty Stores	19,304 8 7	3,77,034 10 3	3,96,339 2 10	
Purchase of Camp Equipage	1,754 11 2	32,727 5 1	34,482 – 3	
Supply of Harness and Saddles	– – –	524 – 8	524 – 8	
	21,309 6 10	4,24,968 2 6	4,46,277 9 4	4,46,277 9 4
V. STUD DEPARTMENT:				
Rations for Horses	– – –	1,675 5 6	1,675 5 6	
Contingencies	– – –	97 – –	97 – –	
Transport Charges:				
Freight	– – –	3,500 – –	3,500 – –	
Landing Stores and Cattle	– – –	282 – –	282 – –	
	—	5,554 5 6	5,554 5 6	5,554 5 6
PUBLIC WORKS DEPARTMENT:				
Transport Charges:				
Hire of Hackeries	4 – –	10 – –	14 – –	
Barrack Department:				
Barrack Furniture	– – –	85 4 –	85 4 –	
Repairs of Barrack Furniture	– – –	438 9 3	438 9 3	
	4 – –	533 13 3	537 13 3	537 13 3
SIKHIM EXPEDITION:				
Cost of Rations for European Troops	12,924 9 –	– – –	12,924 9 –	
Cost of Rations for Native Troops	– – –	192 4 –	192 4 –	
Purchase of Reserve Stock:				
Victualling	1,271 – 9	– – –	1,271 – 9	
Dead Stock	148 – –	– – –	148 – –	
Purchase of Live Stock:				
Ponies	710 – –	– – –	710 – –	
	15,053 9 9	192 4 –	15,245 13 9	15,245 13 9
KOOKEE EXPEDITION:				
Cost of Rations for Victualling European Troops	252 8 8	– – –	252 8 8	
Contingencies	47 7 8	– – –	47 7 8	
Rations for Government Elephants	1,247 9 8	391 3 6	1,638 13 2	
Contingent Charges for Government Elephants	133 3 –	8 12 6	141 15 6	
Purchase of Victualling Reserve Stock	58 12 –	– – –	58 12 –	
Purchase of Contingencies	19 – –	– – –	19 – –	
Purchase of Dead Stock	1 – –	– – –	1 – –	
	1,759 9 –	400 – –	2,159 9 –	2,159 9 –
TOTAL of TITLE II. — *Rs.*	14,88,616 6 5	99,03,121 3 –	1,13,91,737 9 5	1,13,91,737 9 5
GRAND TOTAL of TITLES I. and II. — *Rs.*	19,77,153 6 6	1,34,97,635 1 8	1,54,74,788 8 2	1,54,74,788 8 2

(Errors Excepted.)

Fort William, Military Accountant's Office,
28 January 1863.

(signed) *G. M. Hill*, Lieut. Colonel,
Military Accountant.

(signed) *J. A. Robertson*,
Head Uncovenanted Assistant Military Accountant.

(True Copy.)
(signed) *W. E. Gordon*,
Assistant Comptroller General of Accounts.

(C.)

STATEMENT showing in Detail the DISBURSEMENTS on account of the CIVIL DEPARTMENT, furnished by the Compiler of the Pay Department.

	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I. GOVERNMENT OF INDIA:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Surveyor General's Department	3,699 5 4	79,505 3 6	83,204 8 10	
Trigonometrical Survey	27,498 8 4	2,93,213 5 5	3,20,711 13 9	
Topographical Survey	9,912 14 2	1,20,298 10 7	1,30,211 8 9	
Mathematical Instrument Maker's Department	- - -	26,516 6 1	26,516 6 1	
Secretary to the Government of India, Military Department	659 3 11	25,747 - 3	26,406 4 2	
Public Works Department	657 5 -	9,465 - -	10,162 5 -	
Electric Telegraph Department	50 - -	2,049 - -	2,099 - -	
Governor General's Band	- - -	15,373 - -	15,373 - -	
Command Allowance of Officers of Gwalior Contingent	- - -	800 - -	800 - -	
	42,517 4 9	5,72,967 9 10	6,15,484 14 7	6,15,484 14 7
II. GOVERNMENT OF BENGAL:				
Darjeeling Sebundy Corps of Sappers and Miners	2,514 10 7	26,549 15 4	29,064 9 11	
Local Militia, Upper Assam	1,127 8 -	10,236 2 -	11,363 10 -	
Civil Engineering College	- - -	3,967 8 8	3,967 8 8	
Medical Storekeeper	- - -	11,860 14 11	11,860 14 11	
Allowance, &c. of Officers employed in the Revenue Survey Department	1,139 15 9	18,035 15 4	19,175 15 1	
Allowances of Cantonment Joint Magistrates	- - -	8,024 14 8	8,024 14 8	
Public Works Department	173 6 8	14,612 13 4	14,786 4 -	
Railway Department	- - -	3,851 2 6	3,851 2 6	
Kookee Levy	1,361 5 1	11,705 - 3	13,066 5 4	
Superintendent of Pegue Survey	72 - -	1,370 4 -	1,442 4 -	
Medical College	- - -	28,519 2 -	28,519 2 -	
	6,388 14 1	1,38,733 13 -	1,45,122 11 1	1,45,122 11 1
III. NORTH WESTERN PROVINCES:				
Thomason College	1 3 11	12,822 4 4	12,823 8 3	
Roorkee Workshop	- - -	274 10 2	274 10 2	
Public Works Department	293 10 -	6,383 15 7	6,677 9 7	
Allowances, &c. of Officers employed in the Revenue Survey Department	462 12 9	25,976 12 10	26,439 9 7	
Allowances, &c. of Cantonment Joint Magistrates	1,407 5 1	46,619 2 6	48,026 7 7	
	2,164 15 9	92,076 13 5	94,241 13 2	94,241 13 2
IV. PUNJAUB GOVERNMENT:				
Punjaub Medical College	- - -	4,698 - -	4,698 - -	
Public Works Department	293 10 -	3,267 14 -	3,561 8 -	
Allowances of Officers employed in the Revenue Survey Department	229 4 9	5,952 12 -	6,182 - 9	
Allowances of Cantonment Joint Magistrates	119 13 11	22,756 2 9	22,876 - 8	
	642 12 8	36,674 12 9	37,317 9 5	37,317 9 5
GRAND TOTAL *Rs.*	51,713 15 3	8,40,453 1 -	8,92,167 - 3	8,92,167 - 3

(Errors Excepted.)

Fort William, Military Accountant's Office,
28 January 1863.

(signed) *G. M. Hill*, Lieut. Colonel.
Military Accountant

(signed) *J. A. Robertson*,
Head Uncovenanted Assistant to the Military Accountant.

(True Copy.)
(signed) *W. E. Gordon*,
Assistant Comptroller General of Accounts.

(D.)

STATEMENT showing in detail the DISBURSEMENTS on account of the CIVIL DEPARTMENT, furnished by the Examiner of the Commissariat Department.

	ARREAR.	CURRENT.	TOTAL.		GRAND TOTAL.
I. GOVERNMENT OF INDIA:					
CIVIL MEDICAL:	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bazar Medicines for European Hospitals	- - -	15 9 6	15 9 6		
European Hospital Necessaries	- - -	86 13 -	86 13 -		
Native Hospital Establishment	- - -	16 - -	16 - -		
	—	118 6 6	118 6 6	118 6 6	
DURBAR OR POLITICAL:					
Cost of Rations for Victualling Europeans	42 11 9	- - -	42 11 9		
Contingent Charges on account of Government Elephants	- - -	4,050 12 -	4,050 12 -		
Rations for Government Camels	496 12 10	13 11 4	510 8 2		
Contingent Charges for Government Camels	- - -	- - 8	- - 8		
Commissariat Establishment, and Attendants for Government Camels	134 3 3	- - -	134 3 3		
Hire of Rewaree Camels	1,248 14 1	61 10 -	1,310 8 1		
Rations for Transport Train Bullocks	257 - 8	- - -	257 - 8		
Contingent Charges for Transport Train Bullocks	7 11 -	82 11 6	90 6 6		
Commissariat Establishment, and Attendants for Transport Train Bullocks	71 9 8	- - -	71 9 8		
Commissariat Office Rent	99 1 9	- - -	99 1 9		
Godown Establishment	- - -	39 - -	39 - -		
Pay of Medical Servants	- - -	7 15 3	7 15 3		
Medical Contingencies	- - -	12 5 7	12 5 7		
Establishment for Native Hospitals	4 13 4	214 - -	218 13 4		
Bazar Medicines for Native Hospitals	5 7 11	70 9 5	76 1 4		
Native Hospital Necessaries	29 12 8	259 3 -	288 15 8		
Doolie Bearers for European Troops	- - -	19 7 2	19 7 2		
Doolie Bearers for Native Troops	30 - -	555 6 5	585 6 5		
Hire of Hackeries	27 12 -	- - -	27 12 -		
Quartermasters' Marching Establishment	- - -	1,954 9 9	1,954 9 9		
Quartermasters' Reserve Establishment	- - -	2,280 - -	2,280 - -		
	2,455 14 11	9,621 6 1	12,077 5 -	12,077 5 -	
SURVEYOR GENERAL'S DEPARTMENT:					
Hire of Hackeries	- - -	21 10 5	21 10 5		
	—	21 10 5	21 10 5	21 10 5	
EASTERN SETTLEMENTS:					
Consignments of Reserve Stock	- - -	3,436 15 -	3,436 15 -		
Dieting Charges for European Hospitals	26 7 10	- - -	26 7 10		
Contingent Charges for European Hospitals	15 7 1	- - -	15 7 1		
Commissariat Establishment for European Hospitals	56 - -	- - -	56 - -		
European Hospital Necessaries	26 13 9	- - -	26 13 9		
European Hospital Clothing	3 15 6	- - -	3 15 6		
Pay of Medical Servants	63 8 -	- - -	63 8 -		
Freight Charges	- - -	183 - -	183 - -		
Barrack Contingencies	15 7 8	- - -	15 7 8		
	207 11 10	3,619 15 -	3,827 10 10	3,827 10 10	
PORT BLAIR:					
Cost of Rations for Victualling Europeans	5,822 - 6	3,781 7 9	9,603 8 3		
Commissariat Establishment for Victualling Europeans	- - -	1,032 8 -	1,032 8 -		
Sea and River Provisions for Victualling Europeans	- - -	456 14 6	456 14 6		
Consignment of Reserve Stock	116 2 2	1,03,960 1 7	1,04,076 3 9		
Reserve Stock Contingencies	52 9 2	543 5 8	595 14 10		
Pay of Supervisors	750 - -	517 11 10	1,267 11 10		
Dieting Charges for European Hospitals	142 12 -	307 9 9	450 5 9		
Contingent Charges for European Hospitals	5 2 -	- - -	5 2 -		
Hospital Clothing for European Hospitals	60 - 2	- - -	60 - 2		
Pay of Medical Servants	469 - -	55 3 -	524 3 -		
Repair of Barrack Furniture	2 4 10	- - -	2 4 10		
Supply of Bedding	- - -	326 - 1	326 - 1		
Miscellaneous Establishments	355 - -	50 5 5	405 5 5		
Family Remittances	- - -	225 - -	225 - -		
	7,774 14 10	1,11,256 3 7	1,19,031 2 5	1,19,031 2 5	
					1,35,076 3 2

(D.)—STATEMENT showing in detail the Disbursements on account of the Civil Department, &c.—*continued.*

	ARREAR.	CURRENT.	TOTAL.		GRAND TOTAL.
II. GOVERNMENT OF BENGAL;	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Rations for Government Elephants	852 2 10	6,934 13 11	7,787 – 9		
Contingent Charges for Government Elephants	13 14 –	684 10 10	698 8 10		
Commissariat Establishment and Attendants for Government Elephants	44 4 –	1,881 2 4	1,925 6 4		
Rations for Government Camels	– – –	216 11 4	216 11 4		
Contingent Charges for Government Camels	– – –	7 11 2	7 11 2		
Commissariat Establishment and Attendants for Government Camels	– – –	229 6 1	229 6 1		
Rations for Transport Train Bullocks	– – –	1,258 5 4	1,258 5 4		
Contingent Charges for Transport Train Bullocks	26 4 3	152 2 4	178 6 7		
Commissariat Establishment and Attendants for Transport Train Bullocks	– – –	643 1 7	643 1 7		
Bazar Medicines for Native Hospitals	1 5 3	8 7 1	9 12 4		
Native Hospital Necessaries	– – –	35 15 6	35 15 6		
Doolie Bearers for European Troops	– – –	17 – 7	17 – 7		
Hire of Hackeries	– – –	222 12 –	222 12 –		
	937 14 4	12,292 4 1	13,230 2 5	13,230 2 5	13,230 2 5
III. GOVERNMENT OF THE NORTH WESTERN PROVINCES:					
Establishment Charges for Native Hospitals	– – –	144 – –	144 – –		
Bazar Medicines for Native Hospitals	– – –	8 – 6	8 – 6		
Native Hospitals Necessaries	– – –	54 13 –	54 13 –		
Hire of Coolies	– – –	14 2 –	14 2 –		
	—	220 15 6	220 15 6	220 15 6	220 15 6
IV. GOVERNMENT OF THE PUNJAUB:					
Rations for Mules	– – –	290 15 10	290 15 10		
Attendants for Mules	– – –	78 5 4	78 5 4		
Hire of Coolies	– – –	118 14 9	118 14 9		
	—	488 3 11	488 3 11	488 3 11	488 3 11
GRAND TOTAL – – – *Rs.*	11,376 7 11	1,37,639 1 1	1,49,015 9 –	1,49,015 9 –	1,49,015 9 –

(Errors Excepted.)

Fort William, Military Accountant's Office,
28 January 1863.

(signed) *G. M. Hill*, Lieut. Colonel,
Military Accountant.

(signed) *J. A. Robertson*,
Head Uncovenanted Assistant to the Military Accountant.

(True Copy.)

(signed) *W. E. Gordon*,
Assistant Comptroller General of Accounts.

STATEMENT of RECEIPTS and CHARGES of the MILITARY DEPARTMENT - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—REVENUE:			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1. INCOME TAX REALISED			1,714 8 5	5,43,581 13 8	5,45,296 6 1	
2. MISCELLANEOUS CIVIL RECEIPTS OF THE GOVERNMENT OF INDIA:						
Octroi Tax			- - -	1,235 14 10		
Stamp Fees on Government Commissions			216 8 –	839 8 –		
Stamp Fees on Local Commander in Chief's Commissions			52 8 –	360 – –		
Sale proceeds of Adhesive Stamps			- - -	14 3 –		
Sale proceeds of Mathematical Instruments			- - -	512 11 9		
Sale proceeds of Lithographed and Engraved Maps			- - -	5,000 – –		
					8,231 5 7	
3. MISCELLANEOUS MILITARY RECEIPTS AND RECOVERIES ON VARIOUS ACCOUNTS:	*Rs. a. p.*	*Rs. a. p.*				
Hospital Stoppages	7,186 6 1	1,47,289 1 10				
Discharge Purchase Money	- - -	32,330 8 3				
Fines and forfeited Pay of Soldiers and Deserters	906 10 4	19,240 9 10				
School Fees	79 11 5	2,349 14 4				
Hutting Money	1,968 2 8	1,999 – –				
Medals and other Decorations	- - -	186 4 10				
Unclaimed Sums	- - -	4,078 11 2				
Value of Chargers selected by Officers	- - -	77,910 14 –				
Former Charges written back	11,116 13 2	7,386 10 7				
Sundry Receipts	79 13 6	3,635 4 3				
Fees on new Rolls granted	- - -	263 – –				
Unclaimed Estates of deceased Pensioners	- - -	43 13 2				
Former Charges written back	- - -	1,042 2 7				
			21,337 9 2	2,97,755 14 10		
COMMISSARIAT:						
Sale of Rum	1,117 6 5	10,71,802 9 2				
Sale of Malt Liquor	169 10 –	10,81,294 1 10				
Sale of Sundries	269 10 6	38,895 1 10				
Sale of Stock Articles	7,381 13 2	1,16,251 – 10				
Sale of Army Cattle	3,425 – –	55,263 11 –				
Fines and Forfeitures	13,739 15 11	86,502 – 2				
Hospital Stoppages	- - -	6,397 6 –				
Unclaimed Sums	2,588 6 7	7,463 14 1				
Former Charges written back	357 – 1	9,523 9 –				
Value of Ordnance Stores received from Magazines	2,197 15 4	26,715 14 9				
Value of Ordnance Stores returned to Magazines	1,727 5 5	3,824 7 7				
			32,974 3 5	25,03,933 12 3		
STUD:						
Sale of Cattle	214 8 –	1,39,093 5 11				
Sale of Produce, &c.	302 – –	4,160 6 3				
Sale of Stock	- - -	48,474 6 4				
Sale of Sundries	20 – –	4,895 7 9				
Fines and Forfeitures	- - -	4,678 – 9				
Former Charges written back	385 – –	6,513 – 7				
Land Rent	- - -	10,897 13 7				
Keep of Mares	- - -	1,156 1 4				
Covering Fees	- -	352 – –				
Sundry Receipts	- - -	9,060 10 3				
			921 8 –	2,29,281 4 9		
CLOTHING:						
Fines	3 6 3	92 6 3				
Value of Clothing supplied to Regiments	7,606 9 11	23,891 11 8				
Value of unserviceable, lost, or damaged Clothing	3,256 14 6	10,693 9 4				
Sale of Stock	414 11 9	18,461 – 7				
Profit on sewing Machine	355 6 3	347 5 3				
Former Charges written back	977 13 1	512 4 6				
Sundry Receipts	1 8 –	85 1 9				
			12,616 5 9	54,083 7 4		
ORDNANCE:						
Sale of Ordnance Stores	406 15 8	1,00,855 15 10				
Value of Materials for repairing Arms	43 11 5	401 4 11				
Recoveries on account of Articles lost, damaged, &c.	135 5 –	4,716 2 1				
Sundry Receipts	11 3 5	– 6 –				
			597 3 6	1,05,973 12 10		
BARRACK:						
Sale of old and damaged Barrack Stores	- - -	1,984 6 11				
Recoveries on account of Barrack Damages	- - -	5,019 8 8				
			- - -	7,003 15 7		
MEDICAL:						
Sale of Medical Stores	- - -	1,288 5 2				
Sundry Receipts	7 – –	—				
			7 – –	1,288 5 2		

- - - of the Government of *India*, for the Year ending 30th April 1863.

CHARGES.					ARREAR.		CURRENT.		TOTAL.	GRAND TOTAL.
I.—CHARGES:					*Rs.* *a.* *p.*		*Rs.* *a.* *p.*		*Rs.* *a.* *p.*	*Rs.* *a.* *p.*
1. PAY OF ARMY STAFF AND ESTABLISHMENTS:										
As per Compilation Statements and Cash Accounts Current, *vide* Appendix (A.)					- - -		- - -		4,26,43,355 5 -¼	
ARMY SUPPLIES:										
As per Compilation Statements and Cash Accounts Current, *vide* Appendix (A.):										
1. Commissariat					- - -		- - -		1,27,98,014 14 -½	
2. Stud					- - -		- - -		11,11,814 11 7½	
3. Clothing					- - -		- - -		15,22,735 9 1	
4. Ordnance					- - -		- - -		24,10,464 6 11	
5. Barrack					- - -		- - -		13,06,116 4 5	
6. Medical					- - -		- - -		48,20,431 3 1	
PENSIONS;										
As per Compilation Statements and Cash Accounts Current, *vide* Appendix (A.)					- - -		- - -		17,12,208 2 6	
									6,83,25,140 8 8¼	
2. INCOME TAX REFUNDED					2,701 1 1		3,552 1 8		6,253 2 9	
3. MISCELLANEOUS CIVIL PAYMENTS OF THE GOVERNMENT OF INDIA:	*Rs.* *a.* *p.*		*Rs.* *a.* *p.*							
Commission Fees refunded	- - -		- - -		- - -		10 8 -			
Interest on Funds of the Military Orphan Society	- - -		- - -		- - -		1,842 3 6			
Pay and Allowances of the under-mentioned Officers:										
Secretary to Government, Military Department	- - -		- - -		661 1 -		—			
Agent for the purchase of Timber at Rangoon	- - -		- - -		- - -		1,987 1 6			
Secretary to Government of India, Public Works Department	- - -		- - -		- - -		11,099 9 1			
Secretary to the President in Council	- - -		- - -		- - -		209 10 10			
Office Establishment of the Secretary to the President in Council	- - -		- - -		- - -		150 - -			
Civil Engineering College, Calcutta	- - -		- - -		- - -		2,842 2 -			
Sundry Petty Charges	- - -		- - -		288 - -		—			
Governor General's Band	- - -		- - -		- - -		18,522 8 -			
SURVEYOR GENERAL'S DEPARTMENT:										
Salary of Surveyor General	-		30,787 - -							
Office Establishment	36 2 -		58,602 1 3							
Office Contingencies	1,261 5 5		17,371 2 11							
Manufacturing Establishment	-		28,048 10 4							
Pensions	216 4 -		392 12 -							
					1,513 14 5		1,35,111 10 6			
DURBAR OR POLITICAL:										
Victualling Europeans	28 - -		1,071 14 11							
Cattle Establishment	-		506 5 8							
Medical Establishment	-		347 14 6							
Marching Establishment	-		15,615 6 10							
Feeding Elephants	-		24,175 3 6							
Feeding Horses	-		2,375 1 2							
Feeding Draught Bullocks	-		12,868 10 6							
Supply and repair of Camel Trunks	-		674 - -							
Hire of Camels	-		27,125 8 1							
Hire of Carts	-		1,832 14 8							
Hire of Pack Bullocks	-		54 6 -							
Hire of Coolies	-		157 11 2							
Stock Charges	-		2,945 11 10							
Camp Contingencies	-		5,162 11 11							
Pensions to Men of the late Gwalior Contingent	4,090 6 -		1,615 6 -							
Pensions to Men of the late Bhopal Contingent	5,281 3 8¼		897 9 -¼							
Pensions to Men of the late Kotah Contingent	211 - -		47 - -							
Pensions to Men of the Malwar Contingent	2,226 8 1		1,383 14 6							
Pensions to Men of the late Joudpore Legion	234 - -		72 - -							
Pensions to Men of the Meywar Bheel Corps	701 8 -		858 - -							
					12,772 9 9½		99,787 6 3¼			
									2,86,798 1 10½	
4. MISCELLANEOUS MILITARY PAYMENTS:										
ON VARIOUS ACCOUNTS:										
Refund of Hospital Stoppages	4,612 8 7		373 1 9							
Discharge Purchase Money refunded	415 8 2		1,212 - 6							
Refund of Fines and forfeited Pay of Soldiers and Deserters	595 14 -		218 3 -							
School Fees refunded	92 11 6		18 15 7							
Unclaimed Sums refunded	90 - -		—							
Former Credits written back	877 5 7		534 11 4							
					6,689 15 10		2,357 - 2			
COMMISSARIAT:										
Former Credits written back	1,61,759 13 2		9,667 12 -							
Value of *Ordnance Stores* returned into Magazines	1,903 15 5		2,033 7 -							
					1,63,663 12 7		11,701 3 -			
STUD:										
Former Credits written back	- - -		- - -		- - -		1,831 4 -			
CLOTHING:										
Compensation granted in lieu of Clothing	33 4 8		—							
Former Credits written back	18,523 10 10		120 9 1							
					18,556 15 6		120 9 1			
ORDNANCE:										
Refund of Sums realized by sale of Ordnance Stores	- - -		- - -		184 5 10		1,888 8 2			
									2,06,993 10 2	
5. PROFIT AND LOSS:										
Irrecoverable Advances and Retrenchments	- - -		- - -		18,446 9 6		7,580 10 -			
Compensation for loss of Property	- - -		- - -		- - -		706 4 -			
Sundry Petty Payments	- - -		- - -		404 8 9		—			
Difference of Exchange between 2*s.* and 2*s.* 0½*d.* per Rupee on account of Family Remittances to London in 1862-63	- - -		- - -		- - -		17,887 15 10½			
									45,026 - 1½	
										6,88,70,211 7 7¼

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—REVENUE—*continued.*			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
3. MISCELLANEOUS MILITARY RECEIPTS AND RECOVERIES ON VARIOUS ACCOUNTS—*continued.*						
CIVIL DEPARTMENTS OF THE LOCAL GOVERNMENTS:	*Rs. a. p.*	*Rs. a. p.*				
Sale Proceeds of Ordnance Stores	- - -	2,08,828 15 8				
Savings of Lawrence Asylum	- - -	33,335 4 2				
Sale Proceeds of Government Cattle	- - -	2,040 13 2				
Unclaimed Sums	- - -	1,402 9 -				
Fines	- - -	100 5 3				
Hospital Stoppages	- - -	1,282 8 -				
Former Charges written back	- - -	669 10 -				
Recoveries on account of Barrack Damages, &c.	- - -	11,385 10 1				
Sale Proceeds of Medical Stores, &c.	- - -	7,210 - 4				
Sale Proceeds of Clothing, &c.	- - -	945 6 10				
House and Land Rent	- - -	31 12 -				
Discharge Purchase Money	- - -	400 - -				
Sundry Receipts	- - -	1,616 7 3				
			- - -	2,69,249 5 9	35,37,023 12 4	
4. PROFIT AND LOSS:						
Recoveries on account of Sums overcharged to this Head			153 2 11	—		
Premiums on Bills of Exchange			- - -	12 2 7		
Petty Recoveries credited to this Head			- 4 6	10 12 11		
					176 6 11	40,90,727 14 11
II.—DEBT:						
1. MILITARY SERVICE FUNDS			- - -	12,780 7 5	12,780 7 5	
2. REGIMENTAL FUNDS			- - -	9,779 - 8	9,779 - 8	
3. UNCOVENANTED SERVICE FAMILY PENSION FUND			117 6 -	10,558 14 3	10,676 4 3	
4. REGIMENTAL SAVINGS BANKS			57,146 6 8	8,38,331 5 4½	8,95,477 12 -½	
5. DEPOSITS AND OTHER ACCOUNTS:						
Deposits of the Military Department			34,960 8 -	13,11,834 1 4¾		
Recoveries of Advances made to Officers and Gentlemen Cadets			17,117 11 6½	72,793 6 3	14,36,705 11 2¼	
6. DEPARTMENTAL REMITTANCES			- - -	7,59,375 13 1½	7,59,375 13 1½	
7. PRIZE FUNDS:						
DELHI:	*Rs. a. p.*	*Rs. a. p.*				
Receipts	- - -	13,224 3 11				
Former Charges written back	14,104 - -	1,05,444 6 8	14,104 - -	1,18,678 10 7		
LUCKNOW:						
Receipts	238 - -	4,791 6 10				
Former Charges written back	21,904 4 4	1,79,032 - 1	22,142 4 4	1,83,823 6 11	3,38,748 5 10	
8. LOCAL REMITTANCES FROM CIVIL TREASURIES OF THE GOVERNMENT OF INDIA:						
Cheques			6,96,473 1 1	92,57,796 15 4		
Public Service Transfer Receipts			1,690 13 11	3,73,915 8 -		
Privilege Remittance Transfer Receipts			1,174 11 2	11,29,766 14 11		
Sepoys' Remittance Transfer Receipts			- - -	837 - -		
MISCELLANEOUS:	*Rs. a. p.*	*Rs. a. p.*				
Recoveries of Advances made for Military purposes	3,000 - -	11,681 12 2				
Transfer Credit Bills of Estates of Deceased Officers forwarded to Government	- - -	1,240 12 -				
Payments made from Civil Treasuries on account of Military Department	55 8 3	12,809 15 1	3,055 8 3	25,732 7 3	1,14,90,442 15 11	
9. LOCAL REMITTANCES FROM CIVIL DEPARTMENTS OF THE GOVERNMENT OF INDIA:						
EASTERN SETTLEMENTS:						
Advance of Passage Money recovered			- - -	650 - -		
PORT BLAIR:						
Amount Paid by the Executive Commissariat Officer, Port Blair, on account of Wages of Native Establishment with the Naval Brigade			85 - -	—	735 - -	1,49,54,721 6 5½
III.—ADJUSTED RECEIPTS ON ACCOUNT OF OTHER GOVERNMENTS:						
1. GOVERNMENT OF MADRAS:						
Audited Charges under this head written back			2,400 - -	1,800 - -	4,200 - -	
2. GOVERNMENT OF BOMBAY:						
Audited Charges under this head written back			14 - 3	—	14 - 3	4,214 - 3

Government of *India*, for the Year ending 30th April 1863—*continued*.

CHARGES.				ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
II.—DEBT.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. REGIMENTAL SAVINGS BANK				52,277 4 -½	8,48,034 1 3¾	9,00,311 5 4¼	
2. DEPOSITS AND OTHER ACCOUNTS:							
Deposits of the Military Department refunded				2,32,523 11 1	10,41,793 6 6½		
Advances made to Officers and Gentlemen Cadets				22,864 9 8	2,88,900 7 7¼	15,86,087 2 10½	
3. PRIZE FUNDS:	Rs. a. p.	Rs. a. p.					
Salary of the Secretary General Prize Committee	- - -	- - -		- - -	1,950 8 3		
Office Establishment of Secretary General Prize Committee	- - -	- - -		404 7 11	8,932 1 6		
Station Office Establishment	- - -	- - -		243 10 10	892 7 -		
DELHI:							
Shares	10,01,077 9 4	20,627 5 8					
Former Credits written back	1,155 4 -	607 11 2		10,03,132 13 4	21,235 - 10		
LUCKNOW:							
Shares	- - -	- - -		3,70,936 13 5	42,306 2 4		
PEGU:							
Shares	- - -	- - -		1,701 9 3	—	14,57,735 10 8	
4. LOCAL REMITTANCES TO CIVIL TREASURIES OF THE GOVERNMENT OF INDIA:							
MISCELLANEOUS:							
Sums realised and credited in the Civil Account to Military Department	- - -	1,09,683 3 3					
Sums recovered by the Civil Treasuries on account of Military Department	460 4 9	1,933 13 10					
Remittances to Civil Treasuries by Paymasters	13,427 12 9	3,75,024 10 9					
Commissariat Officers	- - -	2,27,035 15 2					
Stud Officers	664 8 -	67,041 1 9					
Clothing Agent	3,524 - 6	24,233 12 3					
Pension Paymasters	- - -	497 5 3		18,076 10 -	8,05,449 14 3	8,23,526 8 3	
5. LOCAL REMITTANCES TO CIVIL DEPARTMENTS OF THE GOVERNMENT OF INDIA:							
PUBLIC WORKS:							
Pay and Allowances of Warrant and Non-commissioned Officers doing duty in the Public Works Department	1,308 1 8	48,310 3 5					
Family Allowance on account of Warrant and Non-commissioned Officers doing duty in the Public Works Department	- - -	25 - -		1,308 1 8	48,335 3 5		
EASTERN SETTLEMENTS:							
Singapore:							
Freight on Ordnance Stores	- - -	480 6 2					
Freight on Medical Stores	- - -	658 5 3					
Penang:							
Freight on Medical Stores	- - -	161 12 -		- - -	1,300 7 5		
PORT BLAIR:							
Freight on Stores	6 - -	7,122 3 -					
Staff Pay of the Superintendent of the Settlement	- - -	1,054 5 5					
Pay of Petty Establishments (Cooks)	- - -	84 14 5					
Barrack Attendants	- - -	45 15 11					
Family Remittances	- - -	437 - -					
Supply of Stores and Provisions	10,089 14 7	1,72,089 - 11					
Supply of Dead Stock	- - -	3,712 12 -		10,095 14 7	1,84,546 3 8	2,45,585 14 9	50,13,246 9 10¾
III.—ADJUSTED CHARGES ON ACCOUNT OF OTHER GOVERNMENTS:							
1. GOVERNMENT OF MADRAS:							
Engineers				- - -	4,650 12 6		
European Cavalry				- - -	4,872 7 4		
European Infantry				2,384 11 4	25,103 14 3		
European Artillery				- - -	5,478 1 4		
Native Cavalry				3,173 11 8	5,214 5 3		
Native Infantry				2,243 5 8	21,490 7 1		
Staff Corps				5,160 5 7	4,369 11 7		
General List				5 14 2	216 13 9		
Medical Department				622 3 7	10,207 13 1		
Retired Officers				159 6 9	1,877 1 3		
General Staff Office Establishment				- - -	10 - -		
Lord Clive's Fund				86 12 -	678 3 4		
Pensions				121 13 6	2,638 4 10		
Family Allowance				- - -	378 6 1		
Conveyance				- - -	687 8 -		
Freight and Passage Money				- - -	12,611 15 10		
Contingencies				30 - -	6,910 10 2		
Pay of Commissariat Servants				- - -	1,089 12 6		
Pay of Medical Servants				140 - -	497 - 9		
Victualling Europeans				59 14 2	11 13 5		
Feeding Horses				- - -	19 - 7		
Supply of Provisions to Native Troops				1,384 15 4	—		
Supply of Stores and Stock Articles				- - -	5,443 12 10		
Supply of Medical Comforts				- - -	22 2 3		
Supply of Bazar Medicines				4 5 -	—		
Supply of Sea Provisions				- - -	578 10 9		
Supply of Carriage				- - -	58 1 -		
Freight for Medical Stores				15 - -	1,527 8 -		
Table Money				15 - -	224 - -		
Purchase and Feed of Live Stock				- - -	358 15 7		
Hire of Boats				- - -	422 - -		
Hire of Dooly Bearers				- - -	166 15 6		
Native Hospital Charges				- - -	10 15 3		
Pensions of Madras Pensioners residing in Bengal				14,665 12 1	5,676 12 7	1,53,792 3 6	

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES FROM OTHER GOVERNMENTS:			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1. GOVERNMENT OF BENGAL:	*Rs. a. p.*	*Rs. a. p.*				
Cheques	- - -	- - -	24,523 14 4	40,67,014 - -		
Public Service Transfer Receipts	- - -	- - -	- - -	2,45,232 5 11		
Privilege Remittance Transfer Receipts	- - -	- - -	- - -	67,653 3 3		
Sepoys' Remittance Transfer Receipts	- - -	- - -	- - -	53,726 15 9		
MISCELLANEOUS:						
Recovery of Advances made for Military purposes	- - -	61,933 15 11				
Payments made from Civil Treasuries on account of Military Department	- - -	52,971 9 4				
Withdrawals from Civil Treasuries for refund of Deposits	- - -	5,403 - 1				
Government Savings Bank	- - -	14,692 7 3				
Customs Duty realised by Sale of Clothing Articles	- - -	128 2 9				
Sundry Recoveries on account of the above Government	453 - 6	130 - -	453 - 6	1,35,259 3 4	45,93,862 11 1	
2.—GOVERNMENT OF THE NORTH WEST PROVINCES:						
Cheques	- - -	- - -	4,96,109 4 6	1,80,78,388 8 -½		
Public Service Transfer Receipts	- - -	- - -	- - -	7,24,873 11 5		
Privilege Remittance Transfer Receipts	- - -	- - -	- - -	7,98,376 15 2		
Sepoys' Remittance Transfer Receipts	- - -	- - -	- - -	1,40,074 12 1		
MISCELLANEOUS:						
Recovery of Advances made for Military purposes	707 - 6	1,53,773 9 -				
Cash received from Civil Treasuries by the Officers in charge of the Military Chest at Nowgong	- - -	1,52,333 5 4				
Payments made from Civil Treasuries on account of Military Department	- - -	12,210 15 3				
Withdrawals from Civil Treasuries for Refund of Deposits	- - -	1,58,848 10 5				
Sundry Recoveries on account of the above Government	- - -	797 5 9	707 - 6	4,77,963 13 9	2,07,16,494 1 5½	
3. GOVERNMENT OF THE PUNJAB:						
Cheques	- - -	- - -	2,04,824 7 9	1,84,56,166 4 4		
Public Service Transfer Receipts	- - -	- - -	- - -	14,75,311 12 9		
Privilege Remittance Transfer Receipts	- - -	- - -	- - -	9,52,003 15 -		
Sepoys' Remittance Transfer Receipts	- - -	- - -	- - -	2,75,558 9 2		
MISCELLANEOUS:						
Recovery of Advances made for Military purposes	2,750 13 -	1,52,858 14 5				
Payments made from Civil Treasuries on account of Military Department	- - -	1,52,161 6 11				
Withdrawals from Civil Treasuries for Refund of Deposits	- - -	1,23,814 12 7	2,750 13 -	4,28,835 1 11	2,17,95,450 15 11	
4. GOVERNMENT OF MADRAS:						
Cheques	- - -	- - -	- - -	48,870 15 10		
Public Service Transfer Receipts	- - -	- - -	- - -	3,877 13 7		
Privilege Remittance Transfer Receipts	- - -	- - -	- - -	10,576 - 7		
Sepoys' Remittance Transfer Receipts	- - -	- - -	- - -	15 - -		
MISCELLANEOUS:						
Recovery of Advances made in Madras to Military Officers	11 10 -	35,553 10 6				
Commissariat Supplies made to the above Government	116 8 11	1,00,470 - -				
Madras Regimental and Service Funds	- - -	7,424 8 3				
Former Charges written back	46 - -	120 4 8				
Regimental Savings Bank	- - -	805 15 6	174 2 11	1,44,374 6 11	2,07,888 7 10	
5. GOVERNMENT OF BOMBAY:						
Cheques	- - -	- - -	- - -	2,71,229 10 -		
Public Service Transfer Receipts	- - -	- - -	- - -	51,905 8 10		
Privilege Remittance Transfer Receipts	- - -	- - -	- - -	81,280 5 2		
Sepoys' Remittance Transfer Receipts	- - -	- - -	- - -	920 11 3		
MISCELLANEOUS:						
Recoveries of Advances made in Bombay to Military Officers	49,050 10 2	44,676 14 10				
Commissariat Supplies made by the above Government	1,41,730 - 3	13,56,237 3 6				
Former Charges written back	1,49,034 6 1	- - -				
Bombay Regimental and Service Funds	- - -	7,917 12 2				
Payments made in Bombay on account of the Military Department of this Government	937 15 7	927 11 4	3,40,753 - 1	14,09,759 9 10	21,55,848 13 2	
6. HYDERABAD DISTRICT:						
Cheques	- - -	- - -	- - -	23,57,808 4 -		
Public Service Transfer Receipts	- - -	- - -	- - -	2,774 3 8		
Privilege Remittance Transfer Receipts	- - -	- - -	- - -	2,507 8 2		
Sepoys' Remittance Transfer Receipts	- - -	- - -	- - -	30 - -		
MISCELLANEOUS.						
Receipt of Hoondies from Hyderabad Resident	- - -	34,578 14 -				
Recoveries of Advances made in Hyderabad to Military Officers	- - -	4,670 14 2				
Abkaree Revenue and Income Tax received from the Superintendent of Police, Jaulnah	- - -	935 9 2	- - -	40,185 5 4	24,03,305 5 2	

Government of *India*, for the Year ending 30th April 1863—*continued.*

CHARGES.			ARREAR.		CURRENT.		TOTAL.	GRAND TOTAL.
III.—ADJUSTED CHARGES ON ACCOUNT OF OTHER GOVERNMENTS—*continued.*			*Rs. a. p.*		*Rs. a. p.*		*Rs. a. p.*	*Rs. a. p.*
2. GOVERNMENT OF BOMBAY:								
Engineers			329	14 10	6,027	2 –		
European Cavalry			–	– –	760	6 8		
European Infantry			390	11 8	3,443	13 5		
European Artillery			129	15 11	4,756	11 11		
Native Cavalry			121	12 –	644	12 –		
Native Infantry			4,793	1 6	8,680	2 1		
Staff Corps			8,427	1 2	3,581	3 –		
Unposted Officers			–	– –	202	12 5		
Officer Commanding Scinde Division, and his Aide de Camp			–	– –	1,658	6 1		
Medical Department			513	4 –	2,892	13 9		
Wound Pensions			366	10 3	244	14 3		
Family Allowance			–	– –	37	8 –		
Officers doing Duty at the Kurrachee Depôt			–	– –	365	4 –		
Passage Money			–	– –	7,479	– –		
Freight Charges			1,175	13 4	3,132	11 2		
Contingencies			–	– –	2,402	– –		
General Staff			–	– –	260	– –		
Supply of Provisions			–	– –	3,351	8 10		
Supply of Sea Provisions			–	– –	86	6 6		
Supply of Medical Comforts			–	– –	241	3 4		
Pensions of Bombay Pensioners residing in Bengal			1,63,031	6 –	1,24,127	4 4		
							3,53,655 10 5	5,07,447 13 11
IV.—REMITTANCES TO OTHER GOVERNMENTS:								
1. GOVERNMENT OF BENGAL:								
MISCELLANEOUS:	*Rs.*	*a. p.*	*Rs.*	*a. p.*				
Pay and Allowances of the undermentioned Officers:								
Revenue Surveyors	2,509	14 –	6,022	8 –				
Cantonment Joint Magistrate	374	1 6	900	12 1				
Inspector General of Public Works Accounts, Bengal	–	–	3,889	14 –				
Consulting Engineer to Government of Bengal	–	–	8,904	– 9				
Surgeons attached to the Medical College, Calcutta	–	–	23,964	13 10				
One-third Cost of Establishment of the Medical Storekeeper, Calcutta	179	2 –	13,594	7 6				
Sikkim Expedition:								
Purchase of sundry Articles for Troops	102	– 3	—					
Feeding Zamindary Elephants	13,081	2 3	—					
Hire of Boats	2,159	15 10	—					
Hire of Coolies	32	– –	—					
Kookee Expedition:								
Victualling	58	– –	—					
Feeding Elephants	982	14 2	5,926	15 3				
Carriage and Contingencies	27	1 10	—					
Pensions to Native Military Invalid Pensioners of Local Corps and Provincial Battalions	9,374	14 8	3,191	10 10				
Government Savings Bank Deposits withdrawn	1,384	7 11	11,651	1 6				
Refund of Excess Recoveries	–	– –	32	13 1				
Remittances to Civil Treasuries by—								
Paymasters	–	– –	366	5 6				
Commissariat Officers	–	– –	2,42,870	3 8½				
Stud Officers	1,917	15 –	59,523	4 10				
Pension Paymasters	–	– –	12,256	12 5				
Sums realized and credited in the Civil Accounts to Military Department	–	– –	1,665	12 8				
Sums recovered by the Civil Treasuries on account of Military Department	–	– –	12,350	14 5				
Customs Duty remitted to the Collector of Customs, Calcutta	–	– –	125	14 –				
					32,683	9 5	4,11,738 4 4½	4,44,421 13 9½
2. GOVERNMENT OF THE NORTH WEST PROVINCES:								
MISCELLANEOUS:								
Pay and Allowances of the undermentioned Officers:								
Officers attached to the Thomason College, Roorkee	945	4 7	6,754	8 4				
Officers attached to the Roorkee Workshop	127	5 10	627	9 –				
Revenue Surveyors	271	8 5	5,930	10 5				
Cantonment Joint Magistrates	2,848	5 6	13,081	5 4				
Consulting Engineer to Government	–	– –	7,167	– –				
Personal Staff of the Lieutenant Governor	–	– –	530	10 –				
Hospital Establishment of the Jeypore Political Agency	–	– –	346	11 9				
Pay of Medical Servants	–	– –	654	– –				
Supply of Bazar Medicines	36	9 1	—					
Repair of Howdahs	–	– –	369	7 5				
Hire of Camels	–	– –	10	5 10				
Hire of Hackeries	–	– –	325	– –				
Hire of Coolies	–	– –	7	11 6				
Native Hospital Charges	25	11 –	58	10 10				
Family Allowance	4	13 5	379	3 –				
Pensions to Native Military Invalid Pensioners of Local Corps and Provincial Battalions	13,267	7 7	13,055	11 11				
Amount of Payments made by the Military Chest, Nowgong, on Receipts of the Collector of Humeerpore, for Drafts drawn on Humeerpore	–	– –	1,20,947	4 8				
Public Service Transfer Receipts drawn on the Military Chest, Nowgong	–	– –	63,679	4 11				
Privilege Remittance Transfer Receipts drawn on the Military Chest, Nowgong	–	– –	330	– –				
Remittances to Civil Treasuries by Paymasters	200	– –	1,71,168	8 6				
Commissariat Officers	–	– –	14,64,382	4 6				
Stud Officers	1,876	12 –	2,41,308	15 8				
Agent of Gun Carriages, Futtehghur	–	– –	698	4 8				
Pension Paymasters	–	– –	11,904	13 9½				
Sums realized and credited in the Civil Accounts to Military Department	–	– –	1,08,784	2 10				
Sums recovered by Civil Treasuries on account of Military Department	–	– –	69	7 5				
Former Credits written back	2,200	– –	1,746	1 3				
					21,803	13 5	22,34,377 13 6½	22,56,181 10 11½

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.				ARREAR.		CURRENT.		TOTAL.		GRAND TOTAL.	
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*											
7. CENTRAL PROVINCES:	*Rs.*	*a.*	*p.*	*Rs.*	*a.* *p.*	*Rs.*	*a.* *p.*	*Rs.*	*a.* *p.*	*Rs.*	*a.* *p.*
Cheques	-	-	-	-	- -	6,249	7 -	15,05,395	12 3		
Public Service Transfer Receipts	-	-	-	-	- -	-	- -	66,769	13 -		
Privilege Remittance Transfer Receipts	-	-	-	-	- -	-	- -	32,323	6 3		
Sepoys' Remittance Transfer Receipts	-	-	-	-	- -	-	- -	9,247	8 -		
MISCELLANEOUS:											
Recovery of Advances made for Military Purposes	-	-	-	14	14 -						
Withdrawals from Civil Treasuries for refund of Deposits	-	-	-	38,554	8 1						
Payments made from Civil Treasuries on account of Military Department	-	-	-	1,295	8 1	-	- -	39,864	14 2		
								16,59,850	12 8		
8. OUDE TERRITORY:											
Cheques	-	-	-	-	- -	86,015	4 9	44,98,838	6 2		
Public Service Transfer Receipts	-	-	-	-	- -	-	- -	62,437	11 3		
Privilege Remittance Transfer Receipts	-	-	-	-	- -	-	- -	66,513	7 -		
Sepoys' Remittance Transfer Receipts	-	-	-	-	- -	-	- -	26,575	8 2		
MISCELLANEOUS:											
Recovery of Advances made for Military Purposes	-	-	-	31,656	12 8						
Withdrawals from Civil Treasuries for refund of Deposits	-	-	-	21,814	12 9	-	- -	53,471	9 5		
								47,94,751	14 9		
9. BRITISH BURMAH:											
Cheques	-	-	-	-	- -	-	- -	3,293	- 10		
Public Service Transfer Receipts	-	-	-	-	- -	-	- -	1,112	2 4		
Privilege Remittance Transfer Receipts	-	-	-	-	- -	-	- -	225	12 -		
								4,630	15 2		
10. HER MAJESTY'S IMPERIAL GOVERNMENT:											
LONDON:											
Recovery of an Excess Payment of Chelsea Out-Pensioner	-	-	-	-	- -	-	- -	92	6 -		
Commission Fees realized	-	-	-	-	- -	-	- -	15	- -		
Value of Stores supplied to a Transport in China	-	-	-	-	- -	-	- -	2	8 -		
THIRD EXPEDITION TO CHINA:											
Recovery of Advances made to Officers	-	-	-	-	- -	2,545	10 7	6,695	13 9		
CAPE OF GOOD HOPE:											
Bills drawn on the Colonial Treasuries against Deposits in the Government Savings Bank, Calcutta, on account of Invalids	-	-	-	-	- -	-	- -	198	6 9		
								9,549	13 1		
11. HER MAJESTY'S COLONIAL GOVERNMENT:											
CEYLON:											
Petty Charges on account of Freight	-	-	-	-	- -	13	12 -				
CHINA:											
Recovery of Advances made to Officers by the Commissariat Chest, Hong Kong, including Disallowances recovered	-	-	-	1,92,194	13 7						
Family Remittance of Native Regiments	-	15	- -	—							
Native Hospital Establishment	-	190	- -	—							
Former Charges written back	-	238	4 -	—							
						443	4 -	1,92,194	13 7		
AUSTRALIA:											
Bills drawn on the Colonial Treasuries against Deposits in the Government Savings Bank, Calcutta, on account of Invalids	-	-	-	-	- -	-	- -	197	9 10		
								1,92,849	7 5		
12. ACCOUNT CURRENT WITH LONDON (Account with the Secretary of State for India):											
Recovery of Advances made to Officers and Men by the Home Authorities. Exchange at 2*s.* and 2*s.* 0½*d.* per rupee (2,154*l.* 2*s.* 3¾*d.*)	-	-	-	-	- -	-	- -	21,210	9 5		
Amount withdrawn from Deposits in the Government Savings Bank, and payable in England to Invalids and Soldiers of Her Majesty's British Army. Exchange at 2*s.* 0½*d.* per rupee (30,399*l.* 3*s.* 7½*d.*)	-	-	-	-	- -	-	- -	2,97,787	14 5½		
Amount withdrawn from Deposits in the Government Savings Bank, and payable in England to Invalids and Soldiers of Her Majesty's Indian Army. Exchange at 2*s.* 0½*d.* per rupee (1,503*l.* 17*s.* 11*d.*)	-	-	-	-	- -	-	- -	14,732	- 10½		

- - - - - Government of *India*, for the Year ending 30th April 1863—*continued.*

CHARGES.				ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS—*continued.*				*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
3. GOVERNMENT OF THE PUNJAUB:							
MISCELLANEOUS:	*Rs. a. p.*		*Rs. a. p.*				
Pay and Allowances of the under-mentioned Officers:							
Revenue Survey Officers	205 2 7		1,735 7 9				
Consulting Engineer to Government	- - -		4,155 12 -				
Personal Staff of the Lieutenant Governor	- - -		469 12 -				
Cantonment Joint Magistrates	- - -		21,722 4 1				
Surgeons attached to the Medical College, Punjaub	- - -		3,915 - -				
Pensions to Native Military Invalid Pensioners of Local Corps and Provincial Battalions	28,912 7 6		21,184 6 1				
Remittances to Civil Treasuries by Paymasters	640 14 -		65,007 2 11				
Commissariat Officers	7,867 10 1		14,65,545 12 7				
Stud Officers	1,206 9 7		84,321 8 2				
Sums realized and credited in the Civil Accounts to Military Department	- - -		1,16,117 3 8				
Sums recovered by the Civil Treasuries on account of Military Department	- - -		1,075 12 7				
Former Credits written back	108 - -		—				
				38,940 11 9	17,85,250 1 10	18,24,190 13 7	
4. GOVERNMENT OF MADRAS:							
MISCELLANEOUS:							
Advances of Pay and Allowances to Officers and Men of the Madras Army	273 - -		1,548 12 5				
Commissariat Supplies	890 1 3		290 8 -				
Family Certificates paid	- - -		1,352 1 6				
Recoveries effected in Madras on account of Subscriptions to Bengal Military Funds	254 6 7		209 - -				
Recoveries effected in Madras on account of this Government	- - -		4,044 12 3				
Former Credits written back	2,352 14 11		722 6 8				
				3,770 6 9	8,167 9 3	11,938 - -	
5. GOVERNMENT OF BOMBAY:							
MISCELLANEOUS:							
Advances of Pay and Allowances to Officers and Men of the Bombay Army	629 2 8		11,071 14 -				
Commissariat Supplies	36,045 - 2		15,160 10 4				
Family Certificates paid	- - -		200 - -				
Public Service Transfer Receipts discharged	- - -		251 13 7				
Recoveries effected in Bombay on account of Subscriptions to Bengal Military Funds	649 - 4		533 - 8				
Recoveries effected in Bombay on account of this Government	683 - -		11,457 14 6				
Remittances to Civil Treasuries by Stud Officers	- - -		815 9 -				
Former Credits written back	31,453 5 1		7,124 13 4				
				69,459 8 3	46,615 11 5	1,16,075 3 8	
6. HYDERABAD DISTRICTS:							
MISCELLANEOUS:							
Public Service Transfer Receipt discharged	- - -		4,420 7 3				
Remittance to Civil Treasury by Paymaster, Hyderabad Contingent	- - -		61,433 2 4				
Sums realized and credited in the Civil Accounts to Military Department	- - -		1,467 13 6				
				- - -	67,321 7 1	67,321 7 1	
7. CENTRAL PROVINCES:							
MISCELLANEOUS:							
Pay and Allowances of Revenue Survey Officers	19 3 2		2,740 8 -				
Supply of Bazar Medicines	- - -		82 10 8				
Supply of Stationery	- - -		6 14 -				
Native Hospital Charges	- - -		24 13 4				
Pensions to Men of the late Nagpore Residency	1,145 6 11		599 - 1				
Remittances to Civil Treasuries by Commissariat Officers	- - -		1,87,970 12 5				
Public Service Transfer Receipts drawn on the Military Chest, Nowgong	- - -		74,677 3 1				
Sums realized and credited in the Civil Accounts to Military Department	- - -		6,310 4 10				
Sums recovered by the Civil Treasuries on account of Military Department	- - -		608 12 -				
				1,164 10 1	2,73,020 14 5	2,74,185 8 6	
8. OUDE TERRITORY:							
MISCELLANEOUS:							
Pay and Allowances of Revenue Survey Officers	- - -		12,410 7 -				
Pay and Allowances of Cantonment Joint Magistrates	293 10 6		8,307 2 -				
Pensions to Men of the Ex-King of Oude	466 8 1		494 6 11				
Remittances to Civil Treasuries by Paymasters	- - -		14,661 15 6				
Commissariat Officers	- - -		4,31,036 - 7				
Pension Paymasters	- - -		501 12 8				
				760 2 7	4,67,411 12 8	4,68,171 15 3	
9. BRITISH BURMAH;							
MISCELLANEOUS:							
Sums realized and credited in the Civil Accounts to Military Department	- - -		- - -	- - -	28 5 3	28 5 3	
10. HER MAJESTY'S IMPERIAL GOVERNMENT,							
LONDON:							
British Pay of Officers and Men proceeding to England	- - -		- - -	429 9 11	1,747 11 11		
Furlough Pay in advance	- - -		- - -	- - -	930 13 6		
Advance of Pay to Officers and Regiments returning to England	- - -		- - -	- - -	25,312 3 7		
Pay of Officers on leave in Australia	- - -		- - -	- - -	487 1 5		
Table Money	- - -		- - -	- - -	18 - -		
Conveyance of Officers	- - -		- - -	- - -	335 8 -		
Conveyance of Articles	- - -		- - -	- - -	11 4 -		
Passage Money	- - -		- - -	- - -	4,437 12 1		
Postage	- - -		- - -	- - -	1 1 6		
Beer Money	- - -		- - -	- - -	2 9 1		
Family Allowance	- - -		- - -	- - -	176 - -		

STATEMENT of Receipts and Charges of the Military Department of the - - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*						
			Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
12. ACCOUNT CURRENT WITH LONDON (Account with the Secretary of State for India)—*continued.*						
Family Remittance on account of European Commissioned Officers of Her Majesty's British Army. Exchange at 2 *s.* per rupee (12,247 *l.* 9 *s.*, 8½ *d.*)			- - -	1,22,474 13 5		
Family Remittances on account of European Non-Commissioned Officers of Her Majesty's British Army. Exchange at 2 *s.* -⅛ *d.* per rupee (51,964 *l.* 19 *s.* 6½ *d.*)			- - -	5,09,044 11 -¾		
Family Remittances on account of European Commissioned Officers of Her Majesty's Indian Army. Exchange at 2 *s.* per rupee (3,241 *l.* 10 *s.*, 7 *d.*)			- - -	32,415 4 9		
Family Remittances on account of European Non-Commissioned Officers of Her Majesty's Indian Army. Exchange at 2 *s.* -½ *d.* per rupee (2,228 *l.* 4 *s.* 8½ *d.*)			- - -	21,827 9 11½		
Value of Stores from London, as per Invoices received, including One-third Freight;	*£. s. d.*	*Rs. a. p.*				
Ordnance Stores	74,724 - 9	7,47,240 6 -				
Medical Stores	10,050 19 8	1,00,509 13 4				
Clothing Stores	76,836 11 6	7,68,365 12 -				
Survey Stores	- 16 6¾	8 4 6				
Library Books	326 17 7	3,268 12 8				
Stores for Her Majesty's Regiments in India	3 13 7	36 12 8				
£.	161,942 19 7¾		- - -	16,19,429 13 2		
Difference of Exchange between 2 *s.* -½ *d.* and 2 *s.* per rupee, on account of Family Remittances in 1862-63			- - -	17,887 15 10½	26,56,810 13 -	
13. GENERAL GOVERNMENT OF INDIA:						
POST OFFICE:						
Collections and sundry other Remittances of the Department brought to Credit in Military disbursing Officers' accounts			- - -	3,360 - 4		
Sale Proceeds of Postage Stamps			- - -	55 5 -	3,415 5 4	8,02,44,372 13 ¾
CASH BALANCE on the 1st May 1862:						
PAY DEPARTMENT			- - -	64,066 4 7		
COMMISSARIAT DEPARTMENT			- - -	1,309 13 1		
STUD DEPARTMENT			- - -	9,000 - -		
CLOTHING DEPARTMENT			- - -	111 11 -		
ORDNANCE DEPARTMENT			- - -	283 1 -		
PENSION PAY DEPARTMENT			- - -	55 9 -	74,826 6 8	74,826 6 8
				GRAND TOTAL - - - - *Rs.*		8,03,19,199 4 3¾

Fort William, Military Accountant's Office,
16 October 1863.

J. A. Robertson,
Head Uncovenanted Assistant to the Military Accountant.

- - - - - - Government of *India*, for the Year ending 30th April 1863—*continued.*

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS—*continued.*						
10. HER MAJESTY'S IMPERIAL GOVERNMENT, London—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Pensions	- - -	- - -	- - -	439 15 -		
Sea Pay	- - -	- - -	149 5 6	13,618 8 3		
Petty Payments on account of Annuity and Subsistence Allowance to Orphan Children	- - -	- - -	296 11 3	68 15 8		
Refund of Commission Fees	- - -	- - -	- - -	3 - -		
Contingent Expenses	- - -	- - -	- - -	162 7 10		
Sums Paid on account of Effects and Credits of Deceased Non-Commissioned Officers	- - -	- - -	- - -	36 9 4		
Payments on account of Chelsea Out-Pensions	- - -	- - -	426 6 4	22,271 10 9		
THIRD EXPEDITION TO CHINA:						
Royal Artillery	- - -	20 - -				
European Infantry	14 - 3	2,381 7 4				
Native Cavalry	31,383 12 -	—				
Native Infantry	1,13,217 13 3	1,00,606 6 2				
Engineers	26 2 4	—				
Family Ticket Money	755 - -	95 - -				
Petty Establishment (Cooks)	- - -	25 - -				
Cost of Medical Comforts	- - -	429 7 4				
Supply of Provisions	515 11 -	278 10 -				
Freight	97 12 -	2,153 11 -				
Demurrage	1,950 - -	—				
Passage Money	650 - -	9,766 10 8				
Table Money	- - -	1,875 - -				
Medical Establishment	248 - -	1,029 7 4				
Contingencies	878 3 11	2,272 13 11				
Pensions to Heirs of Men who volunteered on Foreign Service to China	5,354 6 -	2,569 11 5	1,55,090 12 9	1,23,503 5 2	3,49,957 6 10	
11. HER MAJESTY'S COLONIAL GOVERNMENTS:						
CHINA:						
Freight on Arms	- - -	6,351 10 9				
Former Credits written back	- - -	327 - 10	- - -	6,678 11 7		
CEYLON:						
Staff Salary of the Officer appointed to raise the Seikh Pioneer Corps for service in Ceylon	- - -	- - -	- - -	1,610 8 -	8,289 3 7	
12. ACCOUNT CURRENT WITH LONDON (Account with the Secretary of State for India):						
Recoveries made in England on account of Retrenchments or Demands (517 *l.* 5 *s.* 4½ *d.*)			3,953 12 8	1,215 4 1		
Amount Refunded, being Excess Recovery credited under this Head (34 *l.* 14 *s.*)			338 11 3	—		
Donations (4 *l.* 1 *s.* 8 *d.*)			40 - -	—		
Cost of Articles supplied to Troops proceeding to England (128 *l.* 11 *s.* 6 *d.*)			- - -	1,285 12 -		
Bills drawn by the Secretary of State for India (8 *l.* 12 *s.*)			- - -	86 - -		
Naval Prize Money (4 *l.* 4 *s.* 8 *d.*)			- - -	41 7 6		
Pensions on account of Lord Clive's Fund (6,583 *l.* 5 *s.* -¾ *d.*)			5,044 11 3	60,787 13 6	72,703 8 3	
13. GENERAL GOVERNMENT OF INDIA:						
POST OFFICE:	*Rs. a. p.*	*Rs. a. p.*				
Amount Paid by the Military Chest, Nowgong, to the Deputy Postmaster at that Station, on account of Advances for Contingent Charges	- - -	3,060 4 9				
Bullock Train Hire	17 4 -	29 14 -				
Hire of Steamers to Akyab, Rangoon, and Moulmein	- - -	15,833 5 4	17 4 -	18,923 8 1		
ELECTRIC TELEGRAPH:						
Pay and Allowances of Officers attached to the above Department	- - -	- - -	247 10 6	4,226 12 -	23,415 2 7	
						8,03,07,876 2 8¾
CASH BALANCE on the 30th April 1863:						
PAY DEPARTMENT			- - -	10,923 15 5		
COMMISSARIAT DEPARTMENT			- - -	17 4 4		
ORDNANCE DEPARTMENT			- - -	380 10 10		
PENSION PAY DEPARTMENT			- - -	1 3 -	11,323 1 7	
						11,323 1 7
				GRAND TOTAL - - - *Rs.*		8,03,19,199 4 3¾

(Errors excepted.)

G. M. Hill, Lieutenant Colonel,
Military Accountant.

(True Copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

APPENDIX (A.)

STATEMENT showing, in Detail, the CHARGES on Account of PAY of ARMY STAFF and ESTABLISHMENTS, and ARMY SUPPLIES, including PENSIONS.

TITLE I. ARMY PAY AND ALLOWANCES, &c.:	ARREAR CHARGES.	CURRENT YEAR CHARGES.	TOTAL.		Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
A. REGIMENTAL PAY AND ALLOWANCES:	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. European Artillery	1,07,959 12 9	39,24,273 12 11	41,22,233 9 8				
2. Heavy Batteries	600 4 1	37,991 5 2	38,591 9 3				
3. Nagpore Artillery	—	—	—				
4. Punjaub Artillery	321 15 4	1,34,207 8 9	1,34,529 8 1				
5. Assam Artillery	4,570 8 9	16,480 5 11	21,050 14 8				
6. Hyderabad Artillery	857 14 4	1,42,971 3 5	1,43,829 1 9				
7. Peshawur Mountain Train	27 3 3	37,330 3 2	37,357 6 5				
8. Huzara Mountain Train	394 1 —	33,693 15 6	34,088 — 6				
9. Gwalior Siege Train	521 3 9	9,799 8 10	10,320 12 7				
				45,42,000 14 11	5,06,392 8 5	3,40,811 13 9½	43,76,420 4 3½
10. European Cavalry	2,51,936 4 7	22,64,068 11 9	25,16,005 — 4				
11. Lahore Light Horse	1,329 3 3	85,082 10 7	86,411 13 10				
12. Governor General's Body Guard	399 1 7	73,762 1 4	74,161 2 11				
13. Native Irregular Cavalry under Commander in Chief	4,49,074 — 1	44,35,670 10 3	48,84,744 10 4				
14. Punjaub Cavalry under Commander-in Chief	38,540 1 1	10,92,462 7 8	11,31,002 8 9				
15. Central India Horse	4,359 2 10	4,32,239 13 —	4,36,598 15 10				
16. Guide Corps Cavalry	516 3 —	1,43,061 10 —	1,43,577 13 —				
17. Hyderabad Cavalry	4,114 9 9	11,13,473 15 7	11,17,588 9 4				
18. Deohe and Erinpoorah Cavalry	7,487 5 10	1,39,223 2 7	1,46,710 8 5				
				1,05,36,801 2 9	3,09,958 7 9	1,62,693 14 —	1,03,89,536 9 —
19. European Infantry	7,65,430 8 8	1,01,94,760 12 —	1,09,60,191 4 8				
20. East India Regiment	17,886 9 1	1,26,877 10 5	1,44,764 3 6				
21. Native Infantry under Commander in Chief	2,07,849 — 5	66,36,009 15 2	68,43,858 15 7				
22. Malwah Bheel Corps	919 1 2	54,450 10 1	55,369 11 3				
23. Meywar Bheel Corps	667 11 —	88,071 — 3	88,738 11 3				
24. Hyderabad Infantry	1,147 9 11	7,28,533 6 1	7,29,681 — —				
25. Nagpore Infantry	29,955 14 3	48,091 11 —	78,047 9 3				
26. Deohe and Erinpoorah Infantry	6,570 5 —	1,40,828 13 8	1,47,399 2 8				
27. Bhopaul Levy	6,324 13 —	1,07,343 — —	1,13,667 13 —				
28. Nepaul Escort	114 1 3	12,598 14 3	12,712 15 6				
				1,01,74,431 6 8	14,42,084 7 —	10,12,290 8 6½	1,87,44,637 8 2½
29. Engineers	12,183 4 10	1,58,242 7 —	— — —	1,70,425 11 10	2,145 8 8	1,952 15 2	1,70,233 2 4
30. Sappers and Miners	639 4 5	2,33,077 11 —	— — —	2,33,716 15 5	— — —	— — —	2,33,716 15 5
31. European Invalids	3,583 11 1	1,89,435 13 6	— — —	1,93,019 8 7	20,845 4 —	57,572 1 10½	2,29,746 6 5½
B. OFFICERS OF STAFF CORPS UNEMPLOYED	6,511 4 8	1,35,180 10 3	— — —	1,41,691 14 11	78 14 4	— — —	1,41,613 — 7
Officers of Mutinied Corps Unemployed	28,403 — 9	9,69,779 — —	— — —	9,98,182 — 9	17 6 —	— — —	9,98,164 10 9
C. OFFICERS UNPOSTED	13,462 12 2	4,27,161 12 11	— — —	4,40,624 9 1	— — —	— — —	4,40,624 9 1
D. OFFICERS UNATTACHED	4,884 10 —	92,049 1 4	— — —	96,933 11 4	— — —	415 6 —	97,349 1 4
E. OFFICERS OF VETERAN ESTABLISHMENT	13 12 6	14,027 2 1	— — —	14,040 14 7	— — —	1,300 — —	15,340 14 7
F. OFFICERS LOCAL	415 6 —	4,984 8 —	— — —	5,399 14 —	— — —	— — —	5,399 14 —
G. OFFICERS RETIRED	14,079 11 4	1,53,269 14 10	— — —	1,67,349 10 2	— — —	— — —	1,67,349 10 2
H. OFFICERS, PRIVATES, AND NON-COMMISSIONED OFFICERS DOING DUTY WITH PUBLIC WORKS DEPARTMENTS	42,709 3 9	1,53,872 14 4	— — —	1,96,582 2 1	— — —	13,180 — 11	2,09,762 3 —
J. PAY AND REGIMENTAL ALLOWANCES OF GENERAL ARMY STAFF:							
1. Commander in Chief and Personal Staff	1,830 13 2	1,44,075 14 5	1,45,906 11 7				
2. Personal Staff of Governor General	— — —	41,664 13 9	41,664 13 9				

3. Personal Staff of Lieutenant Governor, Bengal																			
4. Personal Staff of Lieutenant Governor, North Western Provinces																			
5. Personal Staff of Lieutenant Governor, Punjaub																			
6. Adjutant General's Department					5,574	11	2	1,71,705	12	2	1,77,280	7	4						
7. Quartermaster General's Department					8,266	6	11	1,93,506	13	4	2,01,773	4	3						
8. Adjutant General, British Forces					766	12	3	57,018	8	7	57,785	4	10						
9. Quartermaster General, British Forces					—			—			—								
10. Judge Advocate General's Department					1,031	7	—	1,33,430	3	1	1,34,461	10	1						
11. Officers Commanding Divisions					5,100	9	4	2,79,739	3	11	2,84,839	13	3						
12. Aides-de-Camp to Officers commanding Divisions					78	15	6	28,577	1	6	28,656	1	—						
13. Artillery Staff, Head Quarters					415	5	5	87,295	13	8	87,711	3	1						
14. Artillery Staff, British Forces					842	7	8	29,411	2	—	30,253	9	8						
15. Inspectors of Musketry					1,330	12	—	44,019	6	5	45,350	2	5						
16. Military Storekeeper					228	9	2	7,277	2	4	7,505	11	6						
K. Staff of Irregular Force:														12,74,273	6	10	412	9	6
1. Hyderabad Contingent					5,042	10	1	78,524	4	4	83,566	14	5						
2. Nagpore Irregular Force					—			—			—								
3. Punjaub Irregular Force								28,419	8	—	28,419	8	—						
4. Corps of Guides					1,092	5	6	27,682	3	7	28,774	9	1						
5. Central India Horse					2,100	—	—	18,720	—	—	20,820	—	—						
6. Deohie and Erinpoorah Force					5,271	13	9	45,632	8	11	50,904	6	8						
L. Garrison and Cantonment Staff:														2,12,485	6	2	—	—	—
1. Brigadiers Commanding Stations					7,675	5	9	2,98,850	14	9	3,06,526	4	6						
2. Brigade Majors					2,752	7	9	2,07,821	—	3	2,10,573	8	—						
3. Miscellaneous Garrison Staff					26,791	13	4	3,84,812	—	5	4,11,603	13	9						
M. Office Establishment of General Army Staff:														9,28,703	10	3	323	6	4
1. Military Secretary to Governor General								1,800	—	—	1,800	—	—						
2. Military Secretary to Commander in Chief					150	—	—	14,092	15	2	14,242	15	2						
3. Adjutant General's Department					1,915	6	—	85,899	4	8	87,814	10	8						
4. Adjutant General, British Forces					266	8	8	28,302	6	7	28,568	15	3						
5. Quartermaster General's Department					2,183	—	6	59,391	6	6	61,574	7	—						
6. Quartermaster General, British Forces					—			—			—								
7. Judge Advocate General's Department								11,122	1	6	11,122	1	6						
8. Artillery Staff and Head Quarters								11,266	15	2	11,266	15	2						
9. Artillery Staff, British Forces					625	—	—	4,597	2	7	5,222	2	7						
10. Inspectors of Musketry					7,209	15	9	6,244	7	5	13,454	7	2						
Military Storekeeper								466	6	—	466	6	—						
N. Military Finance Department:														2,35,533	—	6	—	—	—
1. Chief of the Department, and Secretaries					300	—	—	99,141	11	11	99,441	11	11						
2. Controller, Military Accountant and Compiler								68,773	—	11	68,773	—	11						
3. Examiners, Pay Department					1,491	2	11	37,963	8	10	39,454	11	9						
4. Examiners, Commissariat								27,264	—	—	27,264	—	—						
5. Examiner, Medical								14,285	13	8	14,285	13	8						
6. Examiner, Ordnance								10,759	8	—	10,759	8	—						
7. Divisional Paymasters of Effective Troops, and Pensioners and Invalids					5,903	6	11	1,44,184	1	2	1,50,087	8	1						
O. Office Establishment of Military Finance Department:														4,10,066	6	4	—	—	—
1. Chief of the Department								65,077	13	10	65,077	13	10						
2. Controller, Military Accountant and Compiler					2,037	13	6	1,11,298	10	8	1,13,336	8	2						
3. Examiners, Pay Department					87	14	7	84,207	3	8	84,295	2	3						
4. Examiner, Commissariat					210	—	—	92,896	6	11	93,106	6	11						
5. Examiner, Medical								11,384	10	10	11,384	10	10						
6. Examiner, Ordnance								43,075	9	3	43,075	9	3						
7. Divisional, Pension, and Invalid Paymasters					2,498	13	10	1,17,298	12	9	1,19,797	10	7						
														5,30,073	13	10	—	—	—

APPENDIX (A.)—STATEMENT showing, in Detail, the Charges on Account of Pay of Army Staff and Establishments, and Army Supplies, including Pensions—*continued.*

TITLE I.—*continued.* ARMY PAY AND ALLOWANCES, &c.	ARREAR CHARGES.	CURRENT YEAR CHARGES.	TOTAL.		Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
P. BARRACK DEPARTMENT:							
1. Barrackmaster	2,799 9 4	1,27,650 9 6	1,30,450 2 10				
2. Non-Commissioned Staff	5,052 8 –	90,017 9 7	95,070 1 7				
3. Conservancy	9,435 – 4	1,23,296 7 6	1,32,731 7 10				
Other Establishments:							
Punkah pulling	1,594 4 6	2,59,117 14 11	2,60,712 3 5				
Tatty watering	348 2 1	63,615 1 10	63,963 3 11				
4. Contingencies and unfixed Charges	2,156 9 10	22,138 4 9	24,294 14 7	7,07,222 2 2	1,896 2 9	760 13 8	7,06,086 13 1
Q. MEDICAL DEPARTMENT:							
1. General Medical Staff	23,289 2 5	8,52,438 11 5	8,75,727 13 10				
2. General Medical Staff, British Forces	3,274 7 –	1,06,294 13 10	1,09,569 4 10				
3. Surgeons and Assistant Surgeons in Charge of Regiments	31,777 14 4	7,93,009 – 4	8,24,786 14 8				
4. Surgeons and Assistant Surgeons in Charge of British Forces	48,498 12 1	6,55,820 12 6	7,04,319 8 7				
5. Veterinary	2,444 6 11	83,283 8 5	85,727 15 4				
6. Veterinary Surgeons, British Forces	2,623 3 3	45,433 11 10	48,056 15 1				
7. Sub-Assistant Surgeons	206 7 3	5,114 15 7	5,321 6 10				
8. Capitation Allowance	32,866 5 6	1,42,454 3 –	1,75,320 8 6				
9. Native Doctors	6,508 14 3	77,889 6 9	84,398 5 –				
10. Warrant Officers and Sub-Assistant Surgeons	19,026 13 10	3,04,464 14 3	3,23,491 12 1	32,36,720 8 9	5,045 6 3	4,024 11 9	32,35,699 14 3
R. OFFICE ESTABLISHMENTS, MEDICAL DEPARTMENT:							
1. Principal Inspector General	1,978 11 6	23,254 14 –	25,233 9 6				
2. Inspectors General of Hospital, British Forces	1,379 – –	12,859 9 1	14,238 9 1				
3. Principal Medical Storekeeper	493 8 2	33,695 13 8	34,189 5 10				
4. Medical College	– – –	4,493 14 8	4,493 14 8				
5. Hospital and Depôts	16,059 14 2	4,69,930 3 3	4,85,990 1 5	5,64,145 8 6	876 12 4	4,699 12 4	5,67,968 8 6
S. PENSIONS TO OFFICERS, WARRANT AND NON-COMMISSIONED OFFICERS, AND RANK AND FILE:							
1. Wound Pensions to European Officers	8,065 4 2½	50,143 5 10½	58,208 10 1				
2. Pensions to European Warrant and Non-Commissioned Officers, and Rank and File	8,320 4 4	94,084 3 7	1,02,404 7 11				
3. Pensions to Medical Warrant Officers	927 11 4	19,073 3 –	20,000 14 4				
4. Pensions to Native Commissioned and Non-Commissioned Rank and File	7,14,849 2 1½	5,39,674 6 1½	12,54,523 8 3				
5. Pensions to Heirs of Native Commissioned and Non-Commissioned Rank and File	1,50,814 4 10	92,230 2 3	2,43,044 7 1				
6. Superannuation Pensions	14,464 7 11	55,696 5 7	70,160 13 6				
7. Special Pensions	4,716 8 5	4,191 1 –	8,907 9 5				
8. Pensions payable from Lord Clive's Fund	—	—	—				
9. Pensions to European Officers, Non-Commissioned Officers, and Rank and File, Hyderabad Contingent	4,549 7 4	82,182 15 –	86,732 6 4				
10. Pensions to Native Commissioned and Non-Commissioned Rank and File, Hyderabad Contingent	12,994 9 1½	83,152 2 6	96,146 11 7½				
11. Pensions to Heirs of Native Commissioned and Non-Commissioned Rank and File, Hyderabad Contingent	1,152 7 10	8,186 10 7½	9,339 2 5½	19,49,468 11 –	2,39,691 10 4	2,431 1 10	17,12,208 2 6
T. COMMISSARIAT DEPARTMENT:							
1. Commissary General and Deputy Commissary General	618 6 1	1,15,795 10 7	1,16,414 – 8				
2. Executive Officers	11,132 4 7	4,16,579 – 11	4,27,711 5 6				
3. Warrant Officers and Non-Commissioned Officers	7,294 2 2	1,43,976 3 –	1,51,270 5 2				
4. Executive Establishment	2,266 1 11	74,403 13 10	76,669 15 9				
5. Office Establishment	12,649 5 5	2,92,555 13 2	3,05,205 2 7				

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APPENDIX (A.)—STATEMENT showing, in Detail, the Charges on Account of Pay of Army Staff and Establishments, and Army Supplies, including Pensions—*continued.*

TITLE II. SUPPLIES:	ARREAR CHARGES.	CURRENT YEAR CHARGES.	TOTAL.		Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
P. BARRACK DEPARTMENT:							
Miscellaneous Articles	7,945 12 5	1,71,937 8 3	1,79,883 4 8				
Lighting Barracks and Hospitals	2,694 8 10	75,514 14 9	78,209 7 7				
Carriage of Stores	1,359 1 6	21,399 11 11	22,758 13 5				
Hire of Bullocks for Wells, and Well-gear	616 15 8	11,312 15 3	11,929 14 11				
New Furniture	7,221 2 3	1,26,285 – 8	1,33,506 2 11				
Repairs	4,762 11 6	1,60,184 8 2	1,64,947 3 8				
Stores to be obtained from England	– – –	3,268 12 8	3,268 12 8				
				5,94,503 11 10	8,758 10 9	14,284 6 3	6,00,029 7 4
Q. MEDICAL DEPARTMENT:							
Dieting	12,040 7 –	3,97,939 3 7	4,09,979 10 7				
European Hospital Charges	30,705 4 3	2,65,088 13 1	2,95,794 1 4				
Native Hospital Charges	1,483 9 4	14,842 15 6	16,326 8 10				
Sick Transport Charges	13,036 10 10	92,803 12 11	1,05,840 7 9				
Medical Comforts	856 4 1	36,869 9 6	37,725 13 7				
Medical Store Department	4,417 6 1	49,199 – 6	53,616 6 7				
1. Direct Supplies under control of Inspector General	—	—	—				
2. Stores to be obtained from England	– – –	1,00,509 13 4	1,00,509 13 4				
				10,19,792 14 –	14,123 4 4	11,094 2 8	10,16,763 12 4
T. COMMISSARIAT DEPARTMENT:							
1. Victualling Europeans:							
Rations and Contingencies	1,42,398 2 11	38,43,807 1 3	39,86,205 4 2				
Dry Batta	1,082 4 8	50,200 6 10	51,282 11 6				
Table Money	– – –	2,209 – –	2,209 – –				
Sea and River Provisions	872 13 7	11 8 9	884 6 4				
Soldiers' Garden	1,361 – 4	11,680 6 10	13,041 7 2				
Feeding Slaughter Cattle	– – –	315 11 3	315 11 3				
2. Public Cattle Department:							
Government:							
Elephants	20,898 4 8	4,36,245 11 9	4,57,144 – 5				
Camels	599 4 11	8,273 15 10	8,873 4 9				
Battery Bullocks	2,503 2 2	38,642 2 8	41,145 4 10				
Draught Bullocks	17,543 9 6	3,49,857 1 4	3,67,400 10 10				
Pack Bullocks	683 – 3	14,153 2 –	14,836 2 3				
Mules	1,777 3 2	61,590 10 5	63,367 13 7				
Hired:							
Camels	33,660 15 3	5,82,079 15 8	6,15,740 14 11				
Draught Bullocks	534 15 4	20,123 7 2	20,658 6 6				
Pack Bullocks	10 – –	27,643 8 6	27,653 8 6				
Ponies	315 – –	587 14 10	902 14 10				
Mules	122 15 4	23,423 15 11	23,546 15 3				
3. Cavalry Supplies:							
Rations	34,607 3 1	5,54,421 14 10	5,89,029 1 11				
Contingencies	393 11 7	21,956 8 1	22,350 3 8				
4. Purchase of Reserve Stock:							
Victualling Stores	2,354 5 2	6,31,892 14 5	6,34,247 3 7				
Hospital and Dieting Stores	985 15 9	60,820 5 8	61,806 5 5				
Cattle Charges	28,537 6 4	39,572 – –	68,109 6 4				
Dead Stock	31,046 5 1	72,741 8 4	1,03,787 13 5				
Carriage and Contingencies	6,399 2 6	1,21,777 – 4	1,28,176 2 10				

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APPENDIX (A.)—STATEMENT showing, in Detail, the Charges on Account of Pay of Army Staff and Establishments, and Army Supplies, including Pensions—*continued.*

TITLE II.—*continued.* SUPPLIES—*continued.*	ARREAR CHARGES.	CURRENT YEAR CHARGES.	TOTAL.		Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
W. Ordnance Department—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
2. Supply of Carriage:							
Hire of Carts and Cattle	5,901 11 10	87,674 7 8	93,576 3 6				
Hire of Bullock Train and Railway	- - -	5,717 15 10	5,717 15 10				
Feed of Bullocks	181 10 9	30,840 8 -	31,022 2 9				
3. Supplies of Freight:							
Hire of Country Boats	7,654 6 4	11,964 10 9	19,619 1 1				
4. Services under direct Control of Inspector General	—	—	—				
5. Stores to be obtained from England	- - -	7,47,240 6 -	7,47,240 6 -	12,76,132 8 2	1,763 13 9	10,618 1 1	12,84,986 11 6
V. STUD DEPARTMENT:							
1. Keep of Cattle:							
Depôt Stallions	916 14 5	8,184 2 1	9,101 - 6				
District Stallions	394 9 2	20,328 6 3	20,722 15 5				
Colts	786 - -	71,516 10 11	72,302 10 11				
Mares	223 11 10	8,488 6 9	8,712 2 7				
Fillies	120 3 -	50,150 5 10	50,270 8 10				
Remounts	2,729 11 10	67,857 7 11	70,587 3 9				
Cart Horses	73 7 6	1,252 - 6	1,325 8 -				
Depôt Bullocks	479 - 4	9,057 9 9	9,536 10 1				
Supernumerary Bulls	- - -	53 - -	53 - -				
Herd Bulls	- - -	197 - -	197 - -				
Produce at Hissar Farm	- - -	8,808 14 9	8,808 14 9				
Express Camels	27 - 10	72 4 5	99 5 3				
2. *Road Expenses of Cattle:*							
Stallions	- - -	6,960 5 -	6,960 5 -				
Colts	- - -	659 10 6	659 10 6				
Mares	- - -	1,297 13 10	1,297 13 10				
Fillies	74 1 -	7,117 9 8	7,191 10 8				
Remounts	992 1 1	9,221 - 3	10,213 1 4				
Bullocks	- - -	724 10 11	724 10 11				
Cart Horses	- - -	39 6 6	39 6 6				
Express Camels	- - -	30 14 6	30 14 6				
3. Purchase of Cattle:							
Stallions	- - -	37,700 - -	37,700 - -				
Colts	4 - -	1,11,167 8 -	1,11,171 8 -				
Mares	- - -	500 - -	500 - -				
Fillies	2,081 - -	88,361 8 -	90,442 8 -				
Bullocks	- - -	600 - -	600 - -				
Camels	- - -	112 8 -	112 8 -				
Pony Teazer	- - -	80 - -	80 - -				
4. Depôt Contingencies:							
Repair of Stud Buildings	267 11 1	6,393 - 3	6,660 11 4				
Plantation Expenses	- - -	318 - -	318 - -				
Contingencies	748 15 4	9,604 13 9	10,353 13 1				

Stock Charges	—	—	—				
Cattle Stores	20,256 9 8	3,57,837 2 1	3,78,093 11 9				
Dead Stock	- - -	13,444 3 9	13,444 3 9				
Carriage and Contingencies	- - -	893 14 1	893 14 1				
Cultivation:							
Keep of Bullocks	77 9 7	2,859 - 2	2,936 9 9				
Cultivation Contingencies	8,144 10 1	46,952 6 5	55,097 - 6				
Land Rent	3,574 11 6	11,893 - 8	15,467 12 2				
Lucerne Garden Expenses	136 15 11	1,965 6 1	2,102 6 -				
Contract Cultivation Expenses	11,375 13 7	9,522 5 6	20,898 3 1				
Miscellaneous:							
Covering Fees	- - -	38 - -	38 - -				
Law Expenses	- - -	12 - -	12 - -				
Freight	- - -	3,500 - -	3,500 - -				
Landing Charges	- - -	454 - -	454 - -				
Gratuity	- - -	452 - -	452 - -				
Office Contingencies	403 3 10	- - -	403 3 10				
Office and House Rent	51 5 4	- - -	51 5 4	10,30,618 - -	2,68,491 13 8¼	79,920 2 3	8,42,046 4 6¾
W. Clothing Department:							
1. Making Uniforms, European Troops	39,475 8 -	2,315 7 2	41,790 15 2				
2. Compensation	3,04,611 15 5	1,38,676 6 6	4,43,288 5 11				
3. Altering Clothing, British and Native Troops	2,071 12 11	3,666 12 11	5,738 9 10				
4. Making Uniforms, Native Troops	3,906 10 9	758 7 -	4,665 1 9				
5. Great Coats and Cloaks	- - -	137 8 -	137 8 -				
6. Standards and Colours	831 4 -	1,053 - -	1,884 4 -				
7. Contingencies	1,831 3 9	17,520 5 3	19,351 9 -				
8. Packing	8,162 14 3	11,416 6 1	19,579 4 4				
9. Stores to be obtained from England	- - -	7,68,365 12 -	7,68,365 12 -				
Purchase of Country Stock	75 1 9	35,447 4 5	35,522 6 2				
Supply of Wadded Coats	20 6 -	626 8 -	646 14 -				
Hire of Carts with Clothing	- - -	27 1 -	27 1 -	13,40,997 11 2	- - -	62,331 15 3	14,03,329 10 5
Surveyor General's Department:							
Stores to be obtained from England	- - -	8 4 6	- - -	8 4 6	- - -	- - -	8 4 6
			Total II. - - - Rs.	1,63,12,867 8 3	5,02,193 15 1¾	5,08,023 7 5	1,63,18,697 - 6¼
			Total I. and II. - Rs.	6,91,17,769 10 10	31,04,461 7 1½	23,11,832 4 11½	6,83,25,140 8 8

Fort William, Military Accountant's Office,
16 October 1863.

G. M. Hill, Lieutenant Colonel,
Military Accountant.

J. A. Robertson,
Head Uncovenanted Assistant to the Military Accountant.

(True Copy.)
W. E. Gordon,
Assistant Comptroller General of Accounts.

STATEMENT of RECEIPTS and CHARGES of the MILITARY DEPARTMENT - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—REVENUE:			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1. INCOME TAX REALISED			3,497 12 8	4,32,853 6 1	4,36,351 2 9	
2. MISCELLANEOUS CIVIL RECEIPTS OF THE GOVERNMENT OF INDIA:						
Stamp Fees on Commissions			- - -	210 8 -		
Sale proceeds of Mathematical Instruments			—	—		
Sale proceeds of Lithographed and Engraved Maps			—	—		
Recovery of Excess Interest paid on Regimental Savings Bank Deposits			- - -	12 10 4	223 2 4	
3. MISCELLANEOUS MILITARY RECEIPTS AND RECOVERIES:						
SALE OF STORES AND STOCK ARTICLES:	*Rs. a. p.*	*Rs. a. p.*				
Commissariat:						
Rum	98 - -	9,77,299 8 5				
Malt Liquor	- - -	13,84,646 13 -				
Miscellaneous	3,737 11 5	1,58,112 9 2				
Stud	219 8 8	4,155 12 11				
Clothing	115 7 6	56,042 8 -				
Ordnance	397 8 -	2,95,798 7 4				
Barrack	- - -	32,723 1 -				
Medical	- - -	16,890 9 1				
Survey	- - -	118 1 -				
			4,568 3 7	29,25,787 5 11		
RECOVERIES ON ACCOUNT OF LOST, DAMAGED, AND DEFICIENT STORES OR STOCK ARTICLES:						
Commissariat	- - -	13,464 3 8				
Stud	- - -	15 6 4				
Clothing	- - -	157 11 1				
Ordnance	345 13 10	1,916 14 4				
Barrack	- - -	1,878 6 7				
Medical	- - -	83 7 6				
Survey	—	—				
			345 13 10	17,516 1 6		
SALE OF CATTLE:						
Transport:						
Elephants	- - -	9,927 6 1				
Camels	- - -	420 14 9				
Bullocks	- - -	6,279 7 4				
Mules	- - -	115 4 -				
Ponies	—	—				
Depôt Horses	10,272 - 3	1,37,574 11 -				
Chargers selected by Officers	8,944 14 -	40,837 11 11				
Cart Horses	- - -	40,553 8 5				
			19,216 14 3	2,35,708 15 6		
Value of Clothing supplied to Regiments	- - -	- - -	149 - 3	13,614 11 8		
Value of Materials for repairing Arms	—	—	—	—		
Value of Books lost by Soldiers	—	—	—	—		
Value of Ordnance Stores received from Magazines	- - -	- - -	624 2 -	13,280 3 -		
Value of Stock Articles:						
Issued to other Governments	- - -	35,158 4 -				
Returned to the Ordnance Department	414 11 -	6,389 10 1				
			414 11 -	41,547 14 1		
Realised from Civilian Patients in the Hospital Ship "Bentinck"	- - -	- - -	- - -	7,118 - -		
Cost of Work executed in the Gun Foundry at Cossipore	- - -	- - -	- - -	6,469 14 -		
Mess and Band Fund Monies of extinct Regiments	- - -	- - -	- - -	4,010 12 -		
Hospital Stoppages	- - -	- - -	502 6 -	1,36,871 15 3		
Prison Stoppages	- - -	- - -	87 6 8	2,764 12 7		
Deserters' Money	- - -	- - -	2 7 -	1,670 - 8		
Table Money	- - -	- - -	- - -	1,130 9 8		
Discharge Purchase-money	- - -	- - -	- - -	1,030 - -		
Hutting Money	- - -	- - -	892 1 2	211 13 11		
School Fees	- - -	- - -	- - -	670 8 1		
Stoppages on account of interchangeable Arms	- - -	- - -	- - -	613 8 8		
Realisation on account of surplus Compensation for Clothing	- - -	- - -	- - -	499 5 8		
Medals Decorations	- - -	- - -	- - -	362 - 7		
Recovery of excess Payments on account of Gratuities	- - -	- - -	- - -	104 - -		
Sale proceeds of Military Regulations	- - -	- - -	- - -	114 - -		
Medical Comforts for Troops proceeded to Europe	- - -	- - -	- - -	47,274 9 5		
Recoveries made from Commissariat Gomashtahs and Contractors on account of Rations and Provisions	- - -	- - -	- - -	36,073 7 8		
Recovery on account of Value of an Inmaskue	- - -	- - -	9,805 10 9	—		
Recovery on account of Over-payments of Transit Charges	- - -	- - -	46 8 6	1,241 1 6		
Recoveries on account of Over-payments made to Hospital Establishments	- - -	- - -	235 7 -	592 13 1		
Recovery of Over-payments made to Gomashtahs and Contractors	- - -	- - -	452 7 2	201 7 4		
Recovery of Over-payment on account of the Barrack Departments	- - -	- - -	- - -	211 13 6		
Land Rent in the Stud Department	- - -	- - -	3,380 15 3	5,986 13 4		
Salamees on new Engagements of the Stud Department	- - -	- - -	- - -	7,025 - -		
Recovery of Advances to Oat Contractors of the Stud Department	- - -	- - -	3,871 12 9	582 12 1		
Profit on Cultivation in the Stud Department	- - -	- - -	- - -	3,307 15 9		
Keep of Assamese Mares in Government Studs	- - -	- - -	- - -	833 2 1		
Covering Fees in Government Studs	- - -	- - -	- - -	661 - -		
Savings in Oat Account of 1862-63	- - -	- - -	- - -	562 - 9		
Bazar Collections of the Stud Department	- - -	- - -	- - -	354 6 6		
Value of Oat Seed supplied to Assamese	- - -	- - -	- - -	256 13 -		
Law Charges realised, with Interest, in the Stud Department	- - -	- - -	- - -	177 8 9		

- - - - of the Government of *India*, for the Year ending 30th April 1864.

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—CHARGES:			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1. PAY OF ARMY STAFF AND ESTABLISHMENTS:	*Rs. a. p.*	*Rs. a. p.*				
As per Compilation Statement and Cash Accounts Current, *vide* Appendix, No. 1	25,48,447 11 3	4,84,54,806 12 1				
ARMY SUPPLIES:						
As per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 1:						
1. Commissariat	9,32,738 14 2	1,36,66,062 1 1				
2. Stud	87,939 7 5¼	7,44,331 6 7				
3. Clothing	1,16,747 4 9	8,50,605 2 1				
4. Ordnance	48,098 10 6	4,41,917 4 8				
5. Barrack	—	—				
6. Medical	- - -	31,223 11 4				
PENSIONS:						
As per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 1	8,11,512 12 8½	10,76,365 13 2				
	45,45,484 12 9¾	6,52,65,312 3 -				
Deduct,—Opening inefficient Balance for the Year 1863-64	23,40,522 14 11¼	—				
	22,04,961 13 10½	6,52,65,312 3 -				
Add,—Closing inefficient Balance for the Year 1863-64	- - -	27,24,152 15 4¾	22,04,961 13 10½	6,79,89,465 2 4¾	7,01,94,427 - 3¼	
2. INCOME TAX REFUNDED	- - -	- - -	1,998 - 4	3,442 5 2	5,440 5 6	
3. MISCELLANEOUS CIVIL PAYMENTS OF THE GOVERNMENT OF INDIA:						
PAY OF ARMY STAFF AND ESTABLISHMENTS:						
As per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	2,565 9 1	1,03,857 9 -				
ARMY SUPPLIES:						
As per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2:						
Commissariat	8,639 15 11	2,98,172 8 8				
PENSIONS:						
As per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	7,373 2 -¾	4,226 5 1¼				
	18,578 11 -¾	4,06,256 6 9½				
Deduct,—Opening inefficient Balance of the Year 1863-64	3,004 - 7	—				
	15,574 10 5¾	4,06,256 6 9¼				
Add,—Closing inefficient Balance of the Year 1863-64	- - -	941 - -	15,574 10 5¾	4,07,197 6 9¼	4,22,772 1 3	
Commission Fees refunded	- - -	- - -	15 - -	—	15 - -	
						7,06,22,654 7 -¼
4. MISCELLANEOUS MILITARY PAYMENTS:						
REFUND OF SUMS REALISED BY SALE OF STORES AND STOCK ARTICLES:						
Commissariat:						
Rum	—	—				
Malt Liquor	—	—				
Miscellaneous	13,605 7 9	396 11 2				
Stud	—	—				
Clothing	436 10 -	1,736 12 9				
Ordnance	1,578 8 9	1,975 7 6				
Barrack	—	—				
Medical	—	—				
Survey	—	—	15,620 10 6	4,108 15 5		
REFUND OF RECOVERIES ON ACCOUNT OF LOST, DAMAGED, AND DEFICIENT STORES OR STOCK ARTICLES:						
Commissariat	20 3 -	—				
Stud	—	—				
Clothing	—	—				
Ordnance	—	—				
Barrack	146 3 -	—				
Medical	—	—				
Survey	—	—	166 6 -	—		
REFUND OF SUMS REALISED BY SALE OF CATTLE TRANSPORT:						
Elephants	—	—				
Camels	—	—				
Bullocks	- - -	52 5 9				
Mules	—	—				
Ponies	—	—				
Depôt Horses	—	—				
Chargers selected by Officers	100 - -	2,551 - 1				
Cart Horses	—	—	100 - -	2,603 5 10		
Value of Ordnance Stores returned to Magazines	- - -	- - -	838 8 9	2,101 6 4		
Sums refunded to Patients of the Hospital Ship "Bentinck"	- - -	- - -	- - -	52 - -		
Repayments of Mess and Band Fund Monies of extinct Regiments	- - -	- - -	2,500 - -	89,551 1 4		
Refund of Hospital Stoppages	- - -	- - -	1,030 13 1	336 11 -		

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—REVENUE—*continued.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3. MISCELLANEOUS MILITARY RECEIPTS AND RECOVERIES—*continued.*						
Recovery of Advances made to Grain Contractors in the Stud Department	- - -	- - -	- - -	131 6 7		
Road Expenses of Cattle	- - -	- - -	- - -	42 10 7		
Recovery of Excess Payment on account of Compensation in lieu of Clothing	- - -	- - -	- - -	1,682 7 9		
Profit on Sewing Machine in the Clothing Department	—	—	—	—		
Fees on New Pension Rolls	- - -	- - -	- - -	227 - -		
Recovery from the Estates of Deceased Native Pensioners on account of Advances made to them	- - -	- - -	- - -	122 13 2		
Savings of the Lawrence Asylum	- - -	- - -	- - -	31,644 5 -		
Rent of Ground and Houses in Cantonments	- - -	- - -	- - -	247 12 9		
UNCLAIMED SUMS:						
Awards of Military Courts of Requests	—	—				
Estates of Deceased Native Soldiers	- - -	269 14 11				
Pay of Subordinate Native Establishment	- - -	251 - 9				
Assets of Deceased Men belonging to Subordinate Native Establishments	- - -	40 13 -				
Donation Batta	- - -	1,350 12 2				
Monies belonging to Subordinate Native Establishments	1 12 11	1,168 10 4				
Cash Security Deposits of Contractors and Others	- - -	2,142 8 7				
Pensions belonging to Deceased Native Soldiers	—	—				
			1 12 11	5,223 11 9		
Fines and Forfeitures	- - -	- - -	8,002 11 6	88,931 10 9		
Former Charges written back	- - -	- - -	9,760 - 11	3,820 - 6		
Other Items	- - -	- - -	147 2 3	1,161 11 9		
					37,13,342 10 10	
4. PROFIT AND LOSS:						
Recovery of Sums once Charged under this Head			885 1 10	—		
Other Items			1 - -	25 1 11		
					911 3 9	41,50,828 3 8
II.—DEBT.						
1. MILITARY SERVICE FUNDS			10,488 4 9	1,97,691 1 10	2,08,179 6 7	
2. REGIMENTAL FUNDS			175 14 2	4,615 13 4	4,791 11 6	
3. UNCOVENANTED SERVICE FAMILY PENSION FUND			- - -	12,425 8 9	12,425 8 9	
4. REGIMENTAL SAVINGS BANK DEPOSITS			9,397 11 10	7,48,348 7 3	7,57,746 3 1	
5. DEPOSITS:						
Retained for future Adjustment			16,079 4 3	5,93,669 11 11		
Received to meet expected Retrenchments and other Demands			1,770 15 6	1,22,893 8 8		
Balance of Regimental Accounts			- - -	35,985 6 6		
Pay and Allowances of Officers and Men			10 5 4	29,853 2 2		
Cash Security Deposits of Contractors and Others			- - -	2,43,780 7 6		
Advances Repayable by Military Officers, including Retrenchments			2,91,568 8 6	9,60,695 13 11⅜		
Suspense Account			46,907 6 3¾	85,484 2 10		
					24,28,698 13 5½	
6. DEPARTMENTAL REMITTANCES:						
Pay			2,72,255 14 10	11,91,626 10 1		
Commissariat			1,241 11 4	15,09,797 2 -		
Stud			474 14 10	5,254 11 4		
Clothing			—	—		
Pension Pay			- - -	56 11 3		
					29,80,707 11 8	
7. PRIZE FUNDS:						
RECEIPTS:	Rs. a. p.	Rs. a. p.				
Delhie	308 8 -	9,912 13 3				
Lucknow	119 - -	17 - -				
Shorarpore	13 8 -	—				
			441 - -	9,929 13 3		
FORMER CHARGES WRITTEN BACK:						
Delhie	- - -	585 4 11				
Lucknow	—	—				
Shorarpore	—	—				
			- - -	585 4 11		
					10,956 2 2	
8. LOCAL REMITTANCES FROM CIVIL TREASURIES OF THE GOVERNMENT OF INDIA:						
Cheques	- - -	- - -	2,14,513 8 3	1,13,15,856 12 11		
TRANSFER RECEIPTS:						
Public Service	- - -	2,91,197 3 5				
Privilege Remittance	- - -	10,29,086 5 5				
Sepoys' Remittances	- - -	831 11 6				
			- - -	13,21,115 4 4		
ADVANCES MADE FROM CIVIL TREASURIES ON ACCOUNT OF THE MILITARY DEPARTMENT:						
Pay and Allowances of Officers	572 8 -	150 4 8				
Table Money of Officers	- - -	79 8 -				
Gratuities of Soldiers	168 12 -	—				
To Survey Officers	13,416 9 5	3,862 13 3				
Passage Money of a Native Doctor	- - -	22 8 -				
			14,157 13 5	4,115 1 11		
Receipts in the Military on account of the Civil Department	—	—	—	—		

Government of *India*, for the Year ending 30th April 1864—*continued*.

CHARGES.				ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
I.—CHARGES—*continued*.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4. MISCELLANEOUS MILITARY PAYMENTS—*continued*.							
Refund of Prison Stoppages				—	—		
Refund of Deserters' Money				—	—		
Refund of Table Money				- - -	42 - -		
Refund of Discharge Purchase Money				607 5 6	—		
Refund of Hutting Money				—	—		
Refund of School Fees				272 8 -	10 1 8		
Refund of Recoveries on account of Interchangeable Arms				- - -	162 10 -		
Refund of Recoveries on account of Medals and Decorations				3 6 10	9 2 9		
Refund of Gratuities				- - -	84 - -		
Refund of Unclaimed Sums				1,167 1 4	27 4 3		
Fines and Forfeitures				649 15 4	497 7 8		
Former Credits written back				—	—		
Other Items				475 3 5	257 12 5		
						1,23,275 13 5	
5. PROFIT AND LOSS:	Rs. a. p.		Rs. a. p.				
Irrecoverable Advances	- - -		- - -	8,831 4 5	—		
Irrecoverable Retrenchments	- - -		- - -	2,900 2 11	—		
Passage and Table Money	- - -		- - -	325 3 9	—		
DAMAGED STORES:							
Commissariat	- - -		6,253 7 10				
Stud	1,402 9 1¾		350 - 1				
Clothing	—		—				
Ordinance	—		—				
Barrack	—		—				
Medical	—		—				
				1,402 9 1¾	6,603 7 11		
Difference of Exchange on account of Family Remittances	- - -		- - -	- - -	15,095 2 3		
Other Items	- - -		- - -	- - -	398 13 -		
						35,556 11 4¾	
							7,07,81,486 15 10
II.—DEBT.							
1. MILITARY SERVICE FUNDS				21,055 15 9	1,42,816 1 3		
						1,63,872 1 -	
2. REGIMENTAL FUNDS				2,374 4 1	3,054 7 -		
						5,428 11 1	
3. UNCOVENANTED SERVICE FAMILY PENSION FUND				- - -	104 6 8		
						104 6 8	
4. REGIMENTAL SAVINGS BANK DEPOSITS				99,395 6 6½	6,83,176 4 4		
						7,82,571 10 10½	
5. DEPOSITS:							
Retained for future Adjustment				1,02,696 2 10	3,61,048 14 2½		
Recovered to meet expected Retrenchments and other Demands				58,093 7 8	1,99,391 13 -		
Balance of Regimental Accounts				5,209 - 3	2,864 4 11		
Pay and Allowances of Officers				1,250 3 2	32,800 7 9		
Cash Security Deposits of Contractors and Others				89,905 7 4	1,92,772 7 6		
Advances Repayable by Military Officers				1,827 6 11	615 6 6		
Suspense Account				21,023 - 1	2,18,533 - 1		
						12,88,031 2 2½	
6. DEPARTMENTAL REMITTANCES:							
Pay				1,71,015 11 9	11,71,666 12 2		
Commissariat				21,924 3 3	14,54,689 13 11		
Stud				- - -	4,883 1 6		
Clothing				—	—		
Pension Pay				—	—		
						28,24,179 10 7	
7. PRIZE FUNDS:							
PAYMENTS:	Rs. a. p.		Rs. a. p.				
General Office Establishment	- - -		1,872 9 10				
Station Office Establishment	420 14 -		160 8 -				
PRIZE SHARES:							
Delhie	6,50,897 3 9		3,301 9 9				
Lucknow	23,398 5 -		2,580 5 3				
Pegue	30,711 7 3		1,295 6 4				
Shorarpore	13,320 - -		—				
Dhar	1,30,000 - -		—				
Satasee	3,990 - -		—				
				8,53,337 14 -	9,210 7 2		
FORMER CREDITS WRITTEN BACK:							
Delhie	449 2 -		—				
Lucknow	306 - -		—				
Pegue	—		—				
Shorarpore	—		—				
Dhar	—		—				
Satasee	—		—				
				755 2 -	—		
						8,63,303 7 2	
8. LOCAL REMITTANCES TO CIVIL TREASURIES OF THE GOVERNMENT OF INDIA:							
Cheques Cancelled	- - -		- - -	- - -	175 - -		
TRANSFER RECEIPTS CANCELLED:							
Public Service	475 - -		2,675 6 10				
Privilege Remittances	16 - -		11,227 5 2				
Sepoys' Remittances	- - -		300 - -				
				491 - -	14,202 12 -		
ADVANCES MADE BY MILITARY DISBURSING OFFICERS RECOVERED IN THE CIVIL DEPARTMENT:							
Pay and Allowances of Officers	69 10 10		650 - -				
Table Money of Officers	120 - -		—				
Recovery of Retrenchments	284 10 -		109 - 2				
				474 4 10	759 - 2		

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
II.—DEBT—*continued.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
8. LOCAL REMITTANCES FROM CIVIL TREASURIES OF THE GOVERNMENT OF INDIA—*continued.*						
PAYMENTS made from CIVIL TREASURIES on account of the MILITARY DEPARTMENT:	Rs. a. p.	Rs. a. p.				
Pay and Allowances of Officers - - - - -	- - -	12,424 3 5				
Gratuities and Subsistence Allowances of Officers and Men - - - - - - - - -	37,625 - -	3,000 - -				
Rent of Lands occupied by the Gun Foundry at Ishapore - - - - - - - - -	- - -	144 9 7				
Bullock Train Hire for the Conveyance of Troops and Stores - - - - - - - - -	1,15,166 3 4	79,544 1 2				
Freight on Stores received from England:						
Ordnance - - - - - - - - -	- - -	1,568 12 10				
Medical - - - - - - - - -	3,409 9 4	52 10 -				
Superannuation Pensions of Uncovenanted Servants - - - - - - - - - -	- - -	1,993 3 7				
Cost of Twelve Copies of the Madras Quarterly Journal of Medical Science, supplied to the Principal Inspector General of the Medical Department - - - - - - - - -	- - -	37 8 -				
Freight on Ordnance Stores sent to Port Blair -	- - -	598 10 8				
Pay of Extra Establishment entertained at the Mint for Punching and Engraving Military Medals - - - - - - - - -	98 2 6	—				
			1,56,298 15 2	99,363 11 3		
Withdrawal of Sums remitted to Civil Treasuries -	—	—	—	—		
Loans taken up from Civil Treasuries - - -	—	—	—	—		
Former Charges written back - - - - -	- - -	- - -	100 - -	—		
					1,81,25,521 3 3	
9. LOCAL REMITTANCES FROM CIVIL DEPARTMENT OF THE GOVERNMENT OF INDIA:						
PUBLIC WORKS:						
Received from the Public Works Department by the Superintendent of the Cossipore Foundry - -	- - -	5,000 - -				
Recovered from Lieutenant Colonel A. Taylor, of the Engineers' Department, Western Sirhind Division, on account Balance at his debit on the Books of Public Works Department - - - - - -	- - -	3,995 8 11				
Part recovery of an Advance to Ensign Kelsey, Her Majesty's 72nd Highlanders, to build a Bungulow -	- - -	25 - -				
			- -	9,020 8 11		
EASTERN SETTLEMENTS:						
Singapore:						
Recovery of an Advance made to Captain Macdougal, late 19th Battalion Native Infantry, from the Civil Treasury at Singapore - - -	- - -	500 - -				
			- - -	500 - -		
Port Blair:						
Recovery of Advance made to Lieutenant Colonel R. C. Tytler, Superintendent of Port Blair, on account of his Pay and Allowances - - -	- - -	3,110 5 1				
Recovery, in part, of a Double Payment made to Lieutenant Colonel R. C. Tytler, Superintendent of Port Blair, on account of his Pay and Allowances - - - - - - - - -	161 - -	—				
Value of Stores shipped to Port Blair by the Presidency Commissariat Officer, recovered from the Owners of the "America" - - - - - -	6,855 12 3	—				
			7,036 12 3	3,110 5 1		
					19,687 10 3	
						1,95,48,694 6 8½
III.—ADJUSTED RECEIPTS ON ACCOUNT OF OTHER GOVERNMENTS:						
FORMER CHARGES WRITTEN BACK:						
1. MADRAS - - - - - - - - - - - - - - - - -			—	—		
					—	
2. BOMBAY - - - - - - - - - - - - - - - - -			—	—		
					—	
						—
IV.—REMITTANCES FROM OTHER GOVERNMENTS:						
1. GOVERNMENT OF BENGAL:						
Cheques - - - - - - - - - -	- - -	- - -	42,193 14 1	37,59,313 10 8		
Transfer Receipts:						
Public Service - - - - - - - - -	- - -	1,85,249 14 10				
Privilege Remittance - - - - - - -	- - -	68,318 3 7				
Sepoys' Remittances - - - - - - - -	- - -	48,360 6 2				
			- - -	3,01,928 8 7		

- - - - - Government of *India*, for the Year ending 30th April 1864—*continued.*

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
II.—DEBT—*continued.*			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
8. LOCAL REMITTANCES TO CIVIL TREASURIES OF THE GOVERNMENT OF INDIA—*continued.*						
RECEIPTS in the CIVIL on account of the MILITARY DEPARTMENT:	*Rs. a. p.*	*Rs. a. p.*				
Donation Batta	- - -	1,350 12 2				
Hospital Stoppages	- - -	2,207 8 -				
Sale of Stores	- - -	46,926 2 5				
Mess Fund	- - -	80 - -	- -	50,564 6 7		
REMITTANCES to CIVIL TREASURIES of CASH RECEIPTS and RECOVERIES:						
Sale of Stores	- - -	3,07,974 3 11				
Sale of Cattle	10,272 - 3	25,913 7 5				
Miscellaneous Receipts	12,212 4 3	2,82,521 6 8				
Cash Deposits	—	—	22,484 4 6	6,16,409 2 -		
Loans refunded to Civil Treasuries	—	—	—	—		
Former Credits written back	—	—	—	—	7,05,559 14 1	
9. LOCAL REMITTANCES TO CIVIL DEPARTMENTS OF THE GOVERNMENT OF INDIA:						
Public Works	—	—	—	—		
EASTERN SETTLEMENTS:						
Singapore:						
Pay of Army Staff and Establishments	—	—				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2:						
Commissariat	- - -	3,463 7 8				
Pensions	—	—	- - -	3,463 7 8		
Penang:						
Pay of Army Staff and Establishment	—	—				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2:						
Commissariat	- - -	2,115 11 2				
Pensions	—	—	- - -	2,115 11 2		
Port Blair:						
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	- - -	708 5 7				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2:						
Commissariat	8,526 5 9	3,65,598 14 9				
Pensions	—	—				
	8,526 5 9	3,66,307 4 4				
Deduct,—Opening inefficient Balance for the Year 1863-64	797 11 5	—				
	7,728 10 4	3,66,307 4 4				
Add,—Closing inefficient Balance for the Year 1863-64	- - -	10,099 - 10	7,728 10 4	3,76,406 5 2	3,89,714 2 4	70,22,765 1 7
III.—ADJUSTED CHARGES ON ACCOUNT OF OTHER GOVERNMENTS:						
1. GOVERNMENT OF MADRAS:						
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 3	8,941 7 11	4,08,311 15 11				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 3:						
Commissariat	185 8 5	6,281 8 3				
Pensions, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 3	13,032 13 2	10,757 1 11				
	22,159 13 6	4,20,350 5 1				
Deduct,—Opening inefficient Balance for the Year 1863-64	5,708 13 5	—				
	16,451 - 1	4,20,350 5 1				
Add,—Closing inefficient Balance for the Year 1863-64	- - -	590 10 1	16,451 - 1	4,20,940 15 2	4,37,391 15 3	
2. GOVERNMENT OF BOMBAY:						
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 4	1,575 3 4	36,834 6 5				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 4:						
1. Commissariat	3 - -	808 9 5				
2. Clothing	- - -	976 12 -				
Pensions, as per Compilation Statement and Cash Accounts Current, *vide* Appendix, No. 4	1,68,382 13 7	1,43,356 12 6				
	1,69,961 - 11	1,81,976 8 4				
Deduct,—Opening inefficient Balance of the Year 1863-64	5,339 12 -	—				
	1,64,621 4 11	1,81,976 8 4				
Add,—Closing inefficient Balance of the Year 1863-64	- - -	2,539 12 3	1,64,621 4 11	1,84,516 4 7	3,49,137 9 6	7,86,529 8 9

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
I. GOVERNMENT OF BENGAL—*continued.*	*Rs. a. p.*	*Rs. a. p.*				
ADVANCES made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Pay and Allowances of Officers	1,956 14 8	902 13 8				
To Survey Officers	13,199 15 1	11,369 8 —				
Cart Hire	187 2 4	—				
Amount at Credit of Lieutenant R. A. Dobbin, transferred to Credit of the above Government, in part adjustment of Advances received by him from the Civil Treasury at Shahabad, for the Expenses of the Mountain Train Battery under his Charge	- - -	33 3 5				
Advance received by Lieutenant R. A. Dobbin from the Civil Treasury at Shahabad for Feed of Horses	- - -	120 4 —				
			15,344 — 1	12,365 13 1		
RECEIPTS in the Military Department of the Government of India on account of the Civil Department of the above Government:						
Stoppages of the Bhowaneepore Lunatic Asylum	63 12 —	334 10 —				
Receipt Stamps	20 9 —	6 4 —				
Customs Duty realized on Clothing Stores Sold	- - -	21 4 11				
			84 5 —	362 2 11		
PAYMENTS made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Rent of Office Rooms	850 — —	175 — —				
Rent of Buildings occupied for Military Cantonments and Barracks	583 11 1	—				
Pay of Artificers attached to the Upper Assam Magazine	23 — —	—				
Hire of Chupprassies	6 7 6	—				
Hire of Ameens	49 5 —	—				
Compensation for Lands taken up for Military Cantonments	4,429 6 11½	3,499 14 11½				
Compensation for Lands taken up by the Stud Department	925 11 8	—				
Amount paid to Captain C. Murray, commanding Sappers and Miners, to enable his Men to procure Necessaries	1,000 — —	—				
Value of Boxes for remitting Treasure to Julpigoree, for Pay of Troops at that Station	11 — —	6 11 —				
Hire of Carts	- - -	510 13 —				
			7,878 10 2½	4,192 6 11½		
WITHDRAWALS of Sums remitted to Civil Treasuries of the above Government:						
Cash Security Deposits of the Commissariat Department	- - -	28,840 6 —				
Teind of Excess Recoveries on account of Sale of Stock	- - -	117 — —				
Unclaimed Estate of a Bullock Driver	- - -	7 14 3				
			- - -	28,965 4 3		
LOANS taken up from Civil Treasuries of the above Government:						
Commissariat Department	- - -	- - -	- - -	77,614 5 6		
Received on account of the Government Savings Bank	- - -	- - -	950 3 6½	12,917 1 11		
Former Charges written back	- - -	- - -	—	—		
						42,64,110 6 9½
2. GOVERNMENT OF THE NORTH WESTERN PROVINCES:						
Cheques	- - -	- - -	1,38,909 13 4	1,80,24,971 13 6		
TRANSFER RECEIPTS:						
Public Service	- - -	8,24,754 12 3				
Privilege Remittances	- - -	7,21,319 7 3				
Sepoys' Remittances	- - -	1,39,977 7 1				
			- - -	16,86,051 10 7		
ADVANCES made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Pay and Allowances of Officers	7,657 2 5	71,142 9 4				
Subsistence to Recruits of the 36th Native Infantry	- - -	30 — —				
Subsistence Allowance to Two Orphans of a Serjeant Major, 1st European Bengal Fusiliers	- - -	20 — —				
Arrear Pay and Gratuity of Sepoys	319 13 9	—				
To Survey Officers	11,630 11 10	9,816 — 7				
			19,607 12 —	81,008 9 11		
RECEIPTS in the Military Department of the Government of India on account of the Civil Department of the above Government:						
Value of Barrack Canteens returned into Store by the Department of Public Works	- - -	- - -	- - -	250 — —		
PAYMENTS made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Pay and Allowances of the Malwah Bheel Corps	- - -	200 — —				
Hoondian Charges on Remittances	1,334 7 10	551 14 —				
Compensation for Lands taken up for Military Cantonments	1,349 7 —	45,601 5 3				
Rent of Buildings occupied for Barracks	750 — —	75 — —				
Salary of a Native Doctor	24 — —	—				
Travelling Expenses of Officers	72 — —	—				
Supply of Ice to Hospitals	600 — —	—				
Supply of Bazar Medicines for Hospitals	388 7 2	—				
Stipends of Native Pensioners	160 14 —	27,918 12 3				
			4,679 4 —	74,346 15 6		

Government of *India*, for the Year ending 30th April 1864—*continued*.

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS:			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1. GOVERNMENT OF BENGAL:	*Rs. a. p.*	*Rs. a. p.*				
Cheques Cancelled	- - -	- - -	1,341 9 5	6,455 12 2		
TRANSFER RECEIPTS CANCELLED:						
Public Service	- - -	71 13 4				
Privilege Remittances	54 - -	1,969 3 3				
Sepoys' Remittances	102 - -	871 - -				
			156 - -	2,912 - 7		
ADVANCES made by Military Disbursing Officers Recovered in the Civil Department:						
Pay and Allowances of Officers	- - -	110 - -				
Recovery of Retrenchments	- 10 3	25 - -				
			- 10 3	135 - -		
RECEIPTS in the Civil Department of the above Government on account of the Military Department of the Government of India:						
Sale of Stores	- - -	8,724 12 10				
Sale of Cattle	- - -	720 - -				
Ground Rent	- - -	- 11 -				
Discharge Purchase Money	- - -	650 - -				
Fee for keeping a Cannon	- - -	50 - -				
Dawk Expenses	- - -	5 - -				
Boat Hire	- - -	13 - -				
Estates of Deceased European Officers and Men	- - -	15 - -				
			- - -	10,178 7 10		
PAYMENTS made by Military *Disbursing* Officers on account of the Civil Department of the above Government;						
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	770 5 1	19,691 3 10				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2:						
Commissariat	- - -	9,289 14 1				
Pensions, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	8,206 13 -	4,072 13 7				
	8,977 2 1	33,053 15 6				
Deduct,—Opening inefficient Balance of the Year 1863-64	—	—				
	8,977 2 1	33,053 15 6				
Add,—Closing inefficient Balance of the Year 1863-64	—	- 8 6				
	8,977 2 1	33,054 8 -				
Customs Duty remitted to the Collector of Customs	- - -	21 4 11				
Refund of an Excess Recovery on account of Receipt Stamps	- - -	- 4 -				
			8,977 2 1	33,076 - 11		
REMITTANCES to Civil Treasuries of the above Government of Cash Receipts and Recoveries:						
Sale of Stores	- - -	1,94,718 8 -				
Sale of Cattle	- - -	38,195 13 3				
Miscellaneous Receipts	3,259 12 6	57,201 12 8				
Cash Deposits	- - -	25,818 3 8				
			3,259 12 6	3,15,934 - 7		
LOANS Refunded to Civil Treasuries of the above Government:						
Commissariat Department	- - -	- - -	- - -	13,880 14 9		
Government Savings Bank	- - -	- - -	995 5 4	10,311 11 6		
Former Credits written back	- - -	- - -	1,261 10 3	—		
						4,08,876 2 2
2. GOVERNMENT OF THE NORTH WESTERN PROVINCES;						
Cheques Cancelled	- - -	- - -	475 13 8	80,505 12 3		
TRANSFER RECEIPTS CANCELLED:						
Public Service	166 1 11	20,267 9 1				
Privilege Remittances	599 - 1	8,852 15 5				
Sepoys' Remittances	489 - -	4,513 - -				
			1,254 2 -	33,633 8 6		
ADVANCES made by Military Disbursing Officers Received in the Civil Department of the above Government:						
Pay and Allowances of Officers	880 - -	—				
Recovery of Retrenchments	2,485 2 -	92 9 -				
RECEIPTS in the Civil *Department* of the above Government on account of the Military Department of the Government of India:						
Sale of Stores	- - -	59,033 5 8				
Estates of Deceased European Officers and Men	- - -	2,059 2 10				
			- - -	61,992 8 6		
PAYMENTS made by Military Disbursing Officers on account of the Civil Department of the above Government:						
Pay of Army Staff and *Establishments*, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	3,452 8 5	23,883 3 1				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2;						
1. Commissariat	1,630 12 1	18,206 4 2				
2. Medical	1 - 7	15 2 7				
Pensions, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	9,087 11 7½	4,034 4 9				
	14,172 - 8½	46,138 14 7				
Deduct,—Opening inefficient Balance of the Year 1863-64	—	—				
	14,172 - 8½	46,138 14 7				
Add,—Closing inefficient Balance of the Year 1863-64	—	—				

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND GRAND.
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
2. GOVERNMENT OF THE NORTH WESTERN PROVINCES—*continued.*						
WITHDRAWALS of Sums remitted to Civil Treasuries of the above Government:	*Rs. a. p.*	*Rs. a. p.*				
Cash Security Deposits of the Commissariat Department	- - -	1,22,312 5 11				
Stud Department	1,200 14 11	87 - -	1,200 14 11	1,22,399 5 11		
LOANS taken up from Civil Treasuries of the above Government:						
Commissariat Department	- - -	71,082 15 3				
Stud Department	- - -	4,000 - -	- - -	75,082 15 3		
Cash Receipts of the Military Chest, Nowgong, from the Collector of Humeerpore	- - -	- - -	- - -	61,998 15 6		
Former Charges written back	—	—	—	—	2,02,90,508 2 5	
3. GOVERNMENT OF THE PUNJAB:						
Cheques	- - -	- - -	1,35,249 7 2	1,89,25,013 2 10		
TRANSFER RECEIPTS:						
Public Service	- - -	25,11,734 10 1				
Privilege Remittances	- - -	10,05,661 6 6				
Sepoys' Remittances	- - -	2,42,792 3 7	- - -	37,60,188 4 2		
ADVANCES made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Pay and Allowances of Officers and Men	18,059 6 4	2,91,358 5 6				
Pay of Office Establishments of the Adjutant General and Inspector General of Hospitals	- - -	6,643 3 9				
Gratuities of Sepoys	3,328 14 1	—				
To Survey Officers	3,143 10 8	4,523 12 1				
Purchase of Remounts	946 9 9	—				
Amount of a Draft erroneously discharged by the Paymaster, Allahabad, realized from the Payee	- - -	46 - -	25,478 8 10	3,02,571 5 4		
RECEIPTS in the Military Department of the Government of India on account of the Civil Department of the above Government:						
Amount of a Transfer Receipt received from the Umballa Treasury, being recovery of an excess sum debited in the Military Department on account of Native Pensions	- - -	- - -	- - -	2 4 -		
PAYMENTS made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Compensation for Lands taken up for Military Cantonments	- - -	100 - -				
Compensation for Lands taken up by the Stud Department	550 - -	—				
Expenses of the Lawrence Military Asylum	38,512 7 11	1,16,776 6 4				
Salary and Travelling Allowances of the Cholera Commission	- - -	3,791 - 7				
Pensions of Native Pensioners	7 1 6	19,325 10 2	39,069 9 5	1,39,993 1 1		
WITHDRAWALS of Sums remitted to Civil Treasuries of the above Government:						
Cash Security Deposits of the Commissariat Department	- - -	- - -	- - -	79,797 12 4		
LOANS taken up from Civil Treasuries of the above Government:						
Commissariat Department	- - -	- - -	798 - -	9,27,198 10 8		
Former Charges written back	- - -	- - -	—	—	2,43,35,360 1 10	
4. GOVERNMENT OF MADRAS:						
Cheques	- - -	- - -	- - -	87 7 1		
TRANSFER RECEIPTS:						
Public Service	- - -	9,999 3 8				
Privilege Remittances	- - -	10,626 8 2				
Sepoys' Remittances	- - -	150 - -	- - -	20,775 11 10		
ADVANCES made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
To Survey Officers	- - -	- - -	9,542 8 9	2,144 14 4		
ADVANCES made by Military Disbursing Officers of the above Government on account of the Military Department of the Government of India	—	—	—	—		
RECEIPTS in the Military Department of the Government of India on account of the Civil Department of the above Government	—	—	—	—		

Government of *India*, for the Year ending 30th April 1864—*continued.*

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS—*continued.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2. GOVERNMENT OF THE NORTH WEST PROVINCES—*continued.*						
Payments made by Military Disbursing Officers on account of the Civil Department of the Government of India—*continued.*	Rs. a. p.	Rs. a. p.				
Public Service Transfer Receipts cashed	- - -	28,150 1 1				
Drafts drawn on the Collector of Humeerpore, discharged by the Officers in charge of the Military Treasure Chest, Nowgong	- - -	73,015 - 7				
			14,172 - 8½	1,47,304 - 3		
REMITTANCES to Civil Treasuries of the above Government of Cash Receipts and Recoveries:						
Sale of Stores	1,455 1 8	8,03,050 4 6				
Sale of Cattle	45 - -	95,934 10 -				
Miscellaneous Receipts	1,663 - 2	4,92,680 15 5				
Cash Deposits	- - -	100,814 8 6				
			3,163 1 10	14,92,480 6 5		
LOANS refunded to Civil Treasuries of the above Government:						
Commissariat Department	- - -	- - -	- - -	1,520 1 6		
Former Credits written back	- - -	- - -	1,548 1 11	—		
					18,41,507 4 6½	
3. GOVERNMENT OF THE PUNJAB:						
Cheques cancelled	- - -	- - -	8,041 10 6	90,898 3 1		
TRANSFER RECEIPTS CANCELLED:						
Public Service	654 12 6	94,608 10 1				
Privilege Remittances	2,327 8 8	14,006 10 1				
Sepoys' Remittances	924 - -	8,196 8 -				
			3,906 5 2	1,16,811 12 2		
ADVANCES made by Military Disbursing Officers recovered in the Civil Department of the above Government:						
Pay and Allowances of Officers	239 3 9	273 14 -				
Recovery of Retrenchments	489 7 7	2,309 5 11				
			728 11 4	2,583 3 11		
RECEIPTS in the Civil Department of the above Government on account of the Military Department of the Government of India:						
Sale of Stores	- - -	65,001 3 3				
Ground and House-rent	- - -	247 1 9				
Savings of the Lawrence Asylum	- - -	31,644 5 -				
Recovery of a Double Payment made to the Adjutant General	- - -	4 - -				
Estates of deceased European Officers and Men	- - -	47 8 9				
			- - -	96,944 2 9		
PAYMENTS made by Military Disbursing Officers on account of the Civil Department of the above Government:						
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	1,261 9 5	20,038 15 11				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2:						
Commissariat	7 8 4	451 6 1				
Pensions, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	23,680 1 4	24,165 6 6				
	24,949 3 1	44,655 12 6				
Deduct,—Opening inefficient Balance of the Year 1863-64	—	—				
	24,949 3 1	44,655 12 6				
Add,—Closing inefficient Balance of the Year 1863-64	- - -	1 - 3				
	24,949 3 1	44,656 12 9				
Refund of Double Recoveries on account of Advances to Officers	- - -	5,633 5 5				
Refund of an Excess Recovery on account of an Advance to the Adjutant General	- - -	20 - -				
			24,949 3 1	50,310 2 2		
REMITTANCES to Civil Treasuries of the above Government of Cash Receipts and Recoveries:						
Sale of Stores	- - -	10,43,796 10 11				
Sale of Cattle	- - -	26,225 8 1				
Miscellaneous Receipts	2,243 15 7	4,20,888 6 6				
Cash Deposits	- - -	92,915 2 10				
			2,243 15 7	15,83,825 12 4		
LOANS refunded to Civil Treasuries of the above Government:						
Commissariat Department	- - -	- - -	- - -	70,479 1 8		
Former Credits written back	—	—	—	—		
					20,51,722 3 9	
4. GOVERNMENT OF MADRAS:						
Cheques cancelled	—	—	—	—		
TRANSFER RECEIPTS CANCELLED:						
Public Service	—	—				
Privilege Remittances	- - -	40 - -				
Sepoys' Remittances	—	—				
			- - -	40 - -		

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4. GOVERNMENT OF MADRAS—*continued.*						
RECEIPTS in the Military Department of the Government of India on account of the Military Department of the above Government:	Rs. a. p.	Rs. a. p.				
Pay and Allowances of Officers and Men	3,498 - -	8,729 1 9				
Table Money of Officers	6 - -	223 - -				
Recovery of Retrenchments	66 10 5	1,878 8 5				
Bounty Money of Soldiers	- - -	366 - -				
Pensions of Native Pensioners	- - -	10 15 5				
Chargers selected by Officers	- - -	328 - -				
Moneys payable in Madras to the Families of Officers	- - -	1,350 - -				
Moneys payable in Madras on account of Savings Bank Balances of Soldiers transferred to that Presidency	- - -	82 3 1				
Military Service Funds:						
Military Fund	12 3 2	5,110 7 11				
Medical Retiring Fund	- - -	631 6 -				
Military Orphan Fund	- - -	79 - -				
Regimental Funds:						
Mess Fund	- - -	101 15 5				
Band Fund	- - -	124 9 1				
Apothecary's Fund	- - -	108 12 7				
			3,582 13 7	19,123 13 8		
PAYMENTS made from Civil Treasuries of the above Government on account of the Military Department of the Government of India	—	—	—	—		
PAYMENTS made by Military Disbursing Officers of the above Government on account of the Military Department of the Government of India:						
Shares of the Delhi, Lucknow, and Pegu Prize Moneys disbursed at Madras	- - -	- - -	- - -	2,229 - -		
Withdrawal of Sums remitted to Civil Treasuries of the above Government	—	—	—	—		
Loans taken up from Civil Treasuries of the above Government	—	—	—	—		
Former Charges written back	—	—	—	—		
					57,486 5 3	
5. GOVERNMENT OF BOMBAY:						
Cheques	- - -	- - -	- - -	2,13,876 12 4		
TRANSFER RECEIPTS:						
Public Service	- - -	20,819 14 4				
Privilege Remittances	- - -	79,769 11 2				
Sepoys' Remittances	- - -	460 - -				
			- - -	1,01,049 9 6		
ADVANCES made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
To Survey Officers	- - -	- - -	4 6 11	885 15 -		
ADVANCES made by Military Disbursing Officers of the above Government on account of the Military Department of the Government of India	—	—	—	—		
RECEIPTS in the Military Department of the Government of India on account of the Civil Department of the above Government;						
Commission Fees	- - -	- - -	- - -	10 - -		
RECEIPTS in the Military Department of the Government of India on account of the Military Department of the above Government:						
Pay and Allowances of Officers and Men	68,903 12 10	47,428 9 9				
Table Money of Officers	192 - -	484 - -				
Passage Money of Officers	120 - -	420 - -				
Recovery of Retrenchments	97 12 5	—				
Pensions of Native Pensioners	250 - -	5 - -				
Fees on new Pension Rolls	- - -	2 - -				
Packing Charges on Stores supplied	1 8 9	2 4 2				
Value of Commissariat Stores supplied	39,051 12 6	1,83,429 11 11				
Recovery of a Double Payment	415 6 -	76 - -				
Moneys payable in Bombay on account of Savings Bank Balances of Soldiers transferred to that Presidency	- - -	1,586 5 3				
Military Service Funds:						
Military Fund	94 4 -	5,056 4 7				
Medical Retiring Fund	75 - -	455 - -				
Military Orphan Fund	- - -	145 10 8				
Regimental Funds:						
Mess Fund	- - -	94 6 4				
Band Fund	- - -	83 14 4				
			1,09,201 8 6	2,89,269 3 -		

Government of *India*, for the Year ending 30th April 1864—*continued*.

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS—*continued*.			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
4. GOVERNMENT OF MADRAS—*continued*.	*Rs. a. p.*	*Rs. a. p.*				
ADVANCES made by Military Disbursing Officers of the Government of India recovered in the Civil Department of the above Government	—	—	—	—		
ADVANCES made by Military Disbursing Officers of the Government of India recovered in the Military Department of the above Government:						
Pay and Allowances of Officers and Men	—	5,131 14 8				
Recovery of Retrenchments	635 5 —	676 5 11				
Family Certificates	25 — —	325 — —	660 5 —	6,133 4 7		
RECEIPTS in the Civil Department of the above Government on account of the Military Department of the *Government* of India	—	—	—	—		
RECEIPTS in the Military Department of the above Government on account of the Military Department of the Government of India:						
Military Service Funds:						
Military Fund	193 2 2	—				
Medical Retiring Fund	—	—				
Military Orphan Fund	190 — —	—				
Regimental Funds:						
Mess Fund	—	—				
Band Fund	—	—	383 2 2	—		
PAYMENTS made by Military Disbursing Officers of the Government of India on account of the Civil Department of the above Government	—	—	—	—		
PAYMENTS made by Military Disbursing Officers of the Government of India on account of the Military Department of the above Government:						
Refund of Excess Recovery of Table Money	133 — —	—				
Refund of Excess Recovery of Passage Money	—	850 — —				
Refund of Double Recoveries of Advances of Pay made to Officers	—	250 — —	133 — —	1,100 — —		
REMITTANCES to Civil Treasuries of the above Government of Cash Receipts and Recoveries:						
Loans refunded to Civil Treasuries of the above Government	—	—	—	—		
Former Credits written back	—	—	—	—		8,449 11 9
5. GOVERNMENT OF BOMBAY:						
Cheques cancelled	—	—	—	72 — —		
TRANSFER Receipts cancelled:						
Public Service	—	2,228 3 4				
Privilege Remittances	35 — —	7,736 — —				
Sepoys' Remittances	—	25 — —	35 — —	9,989 3 4		
ADVANCES made by Military Disbursing Officers of the Government of India recovered in the Civil Department of the above Government	—	—	—	—		
ADVANCES made by Military Disbursing Officers of the Government of India recovered in the Military Department of the above Government:						
Pay and Allowances of Officers and Men	15,434 6 5	18,752 15 3				
Recovery of Retrenchments	665 6 —	146 10 8				
Family Certificates	—	610 — —				
Table Money of Officers	—	40 — —	16,099 12 5	19,549 9 11		
RECEIPTS in the Civil Department of the above Government on account of the Military Department of the Government of India:						
Amount of Short Delivery of Military Stores for Ferozepore, imported per Ship "Octavia" from England	—	—	—	—	18 13 6	
RECEIPTS in the Military Department of the above Government on account of the Military Department of the Government of India:						
Military Service Funds:						
Military Fund	—	1,524 11 11				
Medical Retiring Fund	—	391 11 11				
Military Orphan Fund	—	1,005 8 10				
Regimental Funds:						
Mess Fund	—	13 13 9				
Band Fund	—	44 11 —				
Savings Bank Balance of Soldiers transferred to Bengal	—	407 8 —	—	3,387 10 1		
PAYMENTS made by Military Disbursing Officers of the Government of India on account of the Civil Department of the above Government	—	—	—	—		
PAYMENTS made by Military Disbursing Officers of the Government of India on account of the Military Department of the above Government:						
Persian Donation Batta	881 12 —	38 — —				
Money remitted by Cheque on the Bank of Bombay, in favour of the Military Paymaster, Bombay	—	2,925 15 8				
Refund of Double Recoveries of Advances of Pay made to Officers	7,443 3 6	891 5 9				
Refund of Excess Recovery on account of Bombay Military Fund	—	48 12 —	8,324 15 6	3,904 1 5		
Remittances to Civil Treasuries of the above Government of Cash Receipts and Recoveries	—	—	—	—		
Loans refunded to Civil Treasuries of the above Government	—	—	—	—		
Former Credits written back	—	—	2,293 12 3	—		63,674 14 5

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5. GOVERNMENT OF BOMBAY—*continued.*	Rs. a. p.	Rs. a. p.				
PAYMENTS made from Civil Treasuries of the above Government on account of the Military Department of the Government of India	—	—	—	—		
PAYMENTS made by Military Disbursing Officers of the above Government on account of the Military Department of the Government of India:						
Purchase of Horses for Studs			4,000 - -	37,000 - -		
Withdrawals of Sums remitted to Civil Treasuries of the above Government	—	—	—	—		
Loans taken up from Civil Treasuries of the above Government	—	—	—	—		
Former Charges written back	—	—	—	—	7,05,297 7 3	
6. GOVERNMENT OF THE HYDERABAD DISTRICTS:						
Cheques				26,30,199 15 5		
TRANSFER RECEIPTS:						
Public Service		472 7 4				
Privilege Remittances		150 - -				
Sepoys' Remittances		107 - -		729 7 4		
ADVANCES made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
To Survey Officers				3,604 - 7		
RECEIPTS in the Military Department of the Government of India on account of the Civil Department of the above Government:						
Received from the Superintendent of Police, Jaulnah, Balance of Abkaree Revenue				7,826 6 2		
PAYMENTS made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Pay and Allowances of Officers and Men	145 14 -	—				
Shares of Delhi Prize Money disbursed at Hyderabad		231 - -	145 14 -	231 - -		
Withdrawals of Sums remitted to Civil Treasuries of the above Government	—	—	—	—		
Loans taken up from Civil Treasuries of the above Government	—	—	—	—		
Former Charges written back	—	—	—	—	26,42,236 11 6	
7. GOVERNMENT OF THE CENTRAL PROVINCES:						
Cheques			8,091 10 3	14,79,162 5 8		
TRANSFER RECEIPTS:						
Public Service		31,037 7 2				
Privilege Remittances		41,927 11 3				
Sepoys' Remittances		769 5 -		73,734 7 5		
ADVANCES made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Pay and Allowances of Officers and Men				3,688 13 2		
RECEIPTS in the Military Department of the Government of India on account of the Civil Department of the above Government	—	—	—	—		
PAYMENTS made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Hospital Charges	136 3 4	174 6 9				
Carriage Hire	451 2 6	353 11 -				
Compensation for Rations	150 4 11	119 15 7	737 10 9	648 1 4		
WITHDRAWALS of Sums remitted to Civil Treasuries of the above Government:						
Cash Security Deposits of the Commissariat Department				26,420 - -		
Loans taken up from Civil Treasuries of the above Government	—	—	—	—		
Former Charges written back	—	—	—	—	15,92,483 - 7	
8. GOVERNMENT OF THE OUDE TERRITORY:						
Cheques			58,485 3 6	45,17,525 8 7		
TRANSFER RECEIPTS:						
Public Service		76,526 1 10				
Privilege Remittances		75,888 9 10				
Sepoys' Remittances		30,565 6 2		1,82,980 1 10		

Government of *India*, for the Year ending 30th April 1864—*continued*.

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS—*continued*.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
6. GOVERNMENT OF THE HYDERABAD DISTRICTS:	Rs. a. p.	Rs. a. p.				
Cheques Cancelled	—	—	—	—		
TRANSFER RECEIPTS CANCELLED:						
Public Service	—	—				
Privilege Remittances	—	—				
Sepoys' Remittances	—	—				
			—	—		
ADVANCES made by Military Disbursing Officers Recovered in the Civil Department of the above Government	—	—	—	—		
RECEIPTS in the Civil Department of the above Government on account of the Military Department of the Government of India:						
Sale of Stores		611 15 11				
Recovery on account of Military Funds:						
Military Service Fund	311 2 6	—				
Military Orphan Fund	87 8 —	—				
			398 10 6	611 15 11		
REMITTANCES to Civil Treasuries of the above Government of Cash Receipts and Recoveries:						
Sale of Stores		2,342 4 10				
Sale of Cattle		304 10 1				
Miscellaneous Receipts		46,147 3 10				
Cash Deposits	—	—				
			—	48,794 2 9		
Loans Refunded to Civil Treasuries of the above Government	—	—	—	—		
Former Credits written back	—	—	—	—		
					49,804 13 2	
7. GOVERNMENT OF THE CENTRAL PROVINCES:						
Cheques Cancelled				11,292 1 6		
TRANSFER RECEIPTS CANCELLED:						
Public Service		1,397 4 —				
Privilege Remittances		300 — —				
Sepoys' Remittances		100 — —				
				1,797 4 —		
ADVANCES made by Military Disbursing Officers Recovered in the Civil Department of the above Government:						
Pay and Allowances of Officers			134 12 2	—		
RECEIPTS in the Civil Department of the above Government on account of the Military Department of the Government of India:						
Sale of Stores		4,360 7 —				
Discharge Purchase Money		380 — —				
Recovery on account of Regimental Fund:						
Mess Fund		183 — 8				
				4,923 7 8		
PAYMENTS made by Military Disbursing Officers on account of the Civil Department of the above Government:						
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	2,866 12 10	2,084 4 —				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2:						
Commissariat	748 8 10	1,748 15 5				
Pensions	—	—				
	3,615 5 8	3,833 3 5				
Deduct,—Opening inefficient Balance of the Year 1863-64	—	—				
	3,615 5 8	3,833 3 5				
Add,—Closing inefficient Balance of the Year 1863-64	—	11 4 —				
	3,615 5 8	3,844 7 5				
Public Service Transfer Receipts cashed		21,242 10 —				
Privilege Remittance Transfer Receipts cashed		15 — —				
Refund of an erroneous Credit of Advance		22 5 —				
			3,615 5 8	25,124 6 5		
REMITTANCES to Civil Treasuries of the above Government of Cash Receipts and Recoveries:						
Sale of Stores		1,09,106 1 7				
Sale of Cattle		2,917 7 6				
Miscellaneous Receipts		29,311 2 7				
Cash Deposits		16,810 — —				
				1,58,144 11 8		
Loans Refunded to Civil Treasuries of the above Government	—	—	—	—		
Former Credits written back	—	—	—	—		
					2,05,032 1 1	
8. GOVERNMENT OF THE OUDE TERRITORY:						
Cheques Cancelled				7,649 7 10		
TRANSFER RECEIPTS CANCELLED:						
Public Service	77 14 9	810 10 7				
Privilege Remittances	—	296 — —				
Sepoys' Remittances	97 — —	1,766 7 2				
			174 14 9	2,873 1 9		
ADVANCES made by Military Disbursing Officers Recovered in the Civil Department of the above Government	—	—	—	—		
RECEIPTS in the Civil Department of the above Government on account of the Military Department of the Government of India:						
Sale of Stores				6,813 10 4		

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
8. GOVERNMENT OF THE OUDE TERRITORY—*continued.*	*Rs. a. p.*	*Rs. a. p.*				
ADVANCES made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Pay and Allowances of Officers and Men - -	2,169 4 8	1,991 3 3				
Pay and Gratuity of Sepoys - - - - -	556 8 -	77 7 2	2,725 12 8	2,068 10 5		
RECEIPTS in the Military Department of the Government of India on account of the Civil Department of the above Government - - - - - -	—	—	—	—		
PAYMENTS made from Civil Treasuries of the above Government on account of the Military Department of the Government of India - - - - - -	—	—	—	—		
WITHDRAWALS of Sums remitted to Civil Treasuries of the above Government:						
Cash Security Deposits of the Commissariat Department - - - - - - - - -	- - -	- - -	- - -	41,268 2 -		
Loans taken up from Civil Treasuries of the above Government - - - - - - - -	- - -	- - -	- - -	65,500 - -		
Former Charges written back - - - - -	—	—	—	—	48,70,553 7 -	
9. GOVERNMENT OF BRITISH BURMAH:						
Cheques - - - - - - - - - -	- - -	- - -	- - -	378 12 -		
TRANSFER RECEIPTS:						
Public Service - - - - - - - - -	- - -	158 8 8				
Privilege Remittances - - - - - - -	- - -	402 - -				
Sepoys' Remittances - - - - - - -	- - -	—	- - -	560 8 8		
ADVANCES made from Civil Treasuries of the above Government on account of the Military Department of the Government of India:						
Pay and Allowances of Officers and Men - -	- - -	- - -	- - -	150 7 10		
RECEIPTS in the Military Department of the Government of India on account of the Civil Department of the above Government:						
Recovery of an Excess Sum disbursed at Tavoy on account of Contingencies - - - - - -	- - -	- - -	- - -	18 14 -		
PAYMENTS made from Civil Treasuries of the above Government on account of the Military Department of the Government of India - - - - -	—	—	—	—		
Withdrawals of Sums remitted to Civil Treasuries of the above Government - - - - -	—	—	—	—		
Loans taken up from Civil Treasuries of the above Government - - - - - - -	—	—	—	—		
Former Charges written back - - - - -	—	—	—	—	1,108 10 6	
10. HER MAJESTY'S IMPERIAL GOVERNMENTS:						
LONDON:						
ADVANCES made by the above Government on account of the Military Department of the Government of India:						
British Pay of Officers - - - - - - -	- - -	111 6 10				
Surplus Sea Pay of Men - - - - - - -	- - -	635 6 10				
Pay and Allowances overdrawn by Staff Assistant Surgeon Barry, at New Zealand - - - -	- - -	34 - -	- - -	780 13 8		
RECEIPTS in the Military Department of the Government of India on account of the above Government:						
Income Tax payable in England - - - -	- - -	28 4 8				
Fees on Commissions under the Royal Sign Manual - - - - - - - - -	- - -	180 - -				
Part recovery of Money charged against the Imperial Government on account of Advance made to a Regiment proceeded to New Zealand - -	- - -	1,321 3 -	- - -	1,524 7 8		
PAYMENTS made by the above Government on account of the Military Department of the Government of India:						
Pension of Mrs. E. Henley, from the Civil Treasury at Mauritius - - - - - - - -	1,675 15 -	—				
Blankets, horse-brushes, and harness-sponges supplied at the Cape for the Indian Service - -	1,003 13 4	—	2,679 12 4	—		
Former Charges written back - - - - -	—	—	—	—		

Government of *India*, for the Year ending 30th April 1864—*continued.*

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS—*continued.*			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
8. GOVERNMENT OF THE OUDE TERRITORY—*continued.*						
PAYMENTS made by Military Disbursing Officers on account of the Civil Department of the above Government:	*Rs. a. p.*	*Rs. a. p.*				
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	488 13 10	3,523 10 —				
Army Supplies	—	—				
Pensions, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	1,670 9 11	1,660 4 8				
	2,159 7 9	5,183 14 8				
Deduct,—Opening inefficient Balance of the Year 1862-64	—	—				
	2,159 7 9	5,183 14 8				
Add,—Closing inefficient Balance of the Year 1863-64	—	—				
	2,159 7 9	5,183 14 8				
Public Service Transfer Receipts Cashed		10 12 6				
			2,159 7 9	5,194 11 2		
REMITTANCES to Civil Treasuries of the above Government of Cash Receipts and Recoveries:						
Sale of Stores		2,70,972 6 —				
Sale of Cattle		3,062 8 4				
Miscellaneous Receipts		76,367 13 8				
Cash Deposits		14,791 2 1				
			—	3,65,193 14 1		
Loans refunded to Civil Treasuries of the above Government	—	—	—	—		
Former Credits written back	—	—	—	—		
					3,90,059 3 8	
9. GOVERNMENT OF BRITISH BURMAH:						
Cheques cancelled	—	—	—	—		
TRANSFER RECEIPTS CANCELLED:						
Public Service	24 1 2	—				
Privilege Remittances	—	—				
Sepoys' Remittances	—	—				
			24 1 2	—		
Advances made by Military Disbursing Officers recovered in the Civil Department of the above Government	—	—	—	—		
RECEIPTS in the Civil Department of the above Government on account of the Military Department of the Government of India:						
Sale of Stores				1,104 10 11		
PAYMENTS made by Military Disbursing Officers on account of the Civil Department of the above Government:						
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2	349 7 10	—				
Army Supplies	—	—				
Pensions	—	—				
	349 7 10	—				
Deduct,—Opening inefficient Balance of the Year 1863-64	—	—				
	349 7 10	—				
Add,—Closing inefficient Balance of the Year 1863-64	—	—				
			349 7 10	—		
REMITTANCES to Civil Treasuries of the above Government of Cash Receipts and Recoveries:						
Loans Refunded to Civil Treasuries of the above Government	—	—	—	—		
Former Credits written back	—	—	—	—		
					1,478 3 11	
10. HER MAJESTY'S IMPERIAL GOVERNMENTS:						
LONDON:						
Advances made by Military Disbursing Officers recovered by the above Government	—	—	—	—		
Receipts by the above Government on account of the Military Department of the Government of India	—	—	—	—		
PAYMENTS made by Military Disbursing Officers on account of the above Government:						
Pay of Army Staff and Establishment, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 5	3,886 7 11	4,50,351 — 11				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 5		19,756 2 4				
Pensions	—	—				
	3,886 7 11	4,70,107 3 3				
Deduct,—Opening inefficient Balance of the Year 1863-64	—	—				
	3,886 7 11	4,70,107 3 3				
Add,—Closing inefficient Balance of the Year 1863-64		200 7 9				
	3,886 7 11	4,70,307 11 —				
Advances of British Pay of Regiments		14,381 11 10				
Advances of 90 Days' Sea Pay of British Regiments		69,106 — —				
Advances of British Pay to Her Majesty's 43rd Regiment proceeded to New Zealand		15,000 — —				
Gratuity		197 15 4				
Cost of Commissariat Stores supplied to Troops proceeded to New Zealand		10,740 15 —				
			3,886 7 11	5,79,734 5 2		
Former Credits written back	—	—	—	—		

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*						
10. HER MAJESTY'S IMPERIAL GOVERNMENTS—*continued.*			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
CHINA (Third Expedition):						
ADVANCES made by the above Government on account of the Military Department of the Government of India:	*Rs. a. p.*	*Rs. a. p.*				
Pay and Allowances of Officers from the Treasury at Hong Kong - - - - - -	337 1 7	148 14 5				
From the Commissariat in China:						
To Major Irvine, 27th Native Infantry - -	1,560 5 7	—				
To the 11th Punjab Native Infantry - -	- - -	1,121 6 10	1,897 7 2	1,270 5 3		
RECEIPTS in the Military Department of the Government of India on account of the above Government:						
Claim made against the Transport Ship "Bosphorus" by the Authorities in England -	16,152 - -	—				
Recovery of Excess Payment made on account of Hire of the Transport Ship "Indomitable"	3,327 4 -	—				
Table Money of Officers returning from China -	12 - -	144 - -	19,491 4 -	144 - -		
PAYMENTS made by the above Government on account of the Military Department of the Government of India:						
Value of Blankets supplied to the 19th Bengal Cavalry at China - - - - - - -	734 - -	—				
Amount of a China Claim against the late Brigade Captain R. Newhouse, authorised to be adjusted to debit of Profit and Loss - -	- - -	239 2 5	734 - -	239 2 5		
Former Charges written back - - - - - -	—	—	—	—		
Cape of Good Hope - - - - - - - -	—	—	—	—		
					28,761 4 6	
11. HER MAJESTY'S COLONIAL GOVERNMENTS:						
CEYLON:						
ADVANCE made by the above Government on account of the Military Department of the Government of India:	- - -	- - -	- -			
Pay and Allowances of Officers - - - -	- - -	- - -	887 15 4	100 - -		
Receipts in the Military Department of the Government of India on account of the above Government - - - - - - - - - -	—	—	—	—		
Payments made by the above Government on account of the Military Department of the Government of India;						
Boat Hire of Soldiers - - - - - -	- - -	- - -	- - -	1 8 -		
Former Charges written back - - - - -	—	—	—	—		
China - - - - - - - - - - -	—	—	—	—		
					989 7 4	
12. ACCOUNT CURRENT WITH LONDON (Account with the Secretary of State for India):						
ADVANCES made by the above Government on account of the Military Department of the Government of India;						
Pay and Allowances of Officers - - - -	- - -	- - -	761 4 4	10,639 9 8		
RECEIPTS in the Military Department of the Government of India on account of the above Government:						
Her Majesty's *British* Army:						
Family Remittances - - - - - -	—	—				
Officers - - - - - - - - -	- - -	1,04,914 9 7				
Men - - - - - - - - -	- - -	92,506 2 7				
Miscellaneous Services - - - - -	- - -	2,72,151 12 -				
Effects and Credits:						
Officers - - - - - - - -	- - -	20,228 5 9				
Men - - - - - - - - -	- - -	1,03,736 - 2				
Invalid Balances - - - - - -	- - -	3,476 1 -				
Savings Bank Balances - - - - -	- - -	2,55,910 11 3				
Prize Money - - - - - - -	- - -	1,216 8 -				
Her Majesty's Indian Army:						
Family Remittances - - - - -	—	—				
Officers - - - - - - - -	- - -	9,686 12 9				
Men - - - - - - - - -	- - -	1,191 15 5				
Invalid Balances - - - - - -	- - -	6,675 3 5				
Prize Money - - - - - - -	- - -	17 - -				

- - - - - - Government of *India*, for the Year ending 30th April 1864—*continued.*

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS—*continued.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
10. HER MAJESTY'S IMPERIAL GOVERNMENTS—*continued.*						
CHINA (Third Expedition):	Rs. a. p.	Rs. a. p.				
Advances made by Military Disbursing Officers recovered by the above Government	—	—				
Receipts by the above Government on account of the Military Department of the Government of India	—	—				
PAYMENTS made by Military Disbursing Officers on account of the above Government:						
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 5	2,403 - -	1,664 8 4				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 5	- - -	3,685 3 9				
Pensions, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 5	3,719 6 -	2,141 14 -				
	6,122 6 -	7,491 10 1				
Deduct,—Opening inefficient Balance of the Year 1863-64	—	—				
	6,122 6 -	7,491 10 1				
Add,—Closing inefficient Balance of the Year 1863-64	—	—				
	6,122 6 -	7,491 10 1				
Pay and Allowances of Lieut. Colonel B. Walker, 2nd Dragoon Guards, proceeding to China	2,834 7 6	—				
Pay and Allowances of Non-Commissioned Officers	96 3 8	—				
Refund of a Double Recovery from Lieutenant A. Tulloch, Commissioner, Bengal Native Infantry	2,180 6 4	—				
Paid to Lieutenant A. Tulloch, District Superintendent of Police at Rangoon, for Field Interpreter's Allowance	1,860 2 6	—				
Refund of Table Money of Officers	230 - -	—				
Subsistence Allowance of a Child	10 - -	—				
Cost of Commissariat Stores supplied to Troops proceeded to China	- - -	8,760 11 10	13,333 10 -	16,252 5 11		
Former Credits written back	- - -	- - -	411 12 6	—		
CAPE OF GOOD HOPE:						
Advances made by Military Disbursing Officers recovered by the above Government	—	—	—	—		
Receipts by the above Government on account of the Military Department of the Government of India	—	—	—	—		
Payments made by Military Disbursing Officers on account of the above Government	—	—	—	—		
Former Credits written back	- - -	- - -	128 1 6	—		6,13,746 11 -
11. HER MAJESTY'S COLONIAL GOVERNMENTS:						
CEYLON:						
Advances made by Military Disbursing Officers recovered by the above Government	—	—	—	—		
Receipts by the above Government on account of the Military Department of the Government of India	—	—	—	—		
PAYMENTS made by Military Disbursing Officers on account of the above Government:						
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 5	34,950 3 3	66,474 10 8				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 5:						
Commissariat	9 1 9	3,961 14 -				
Pensions	—	—				
	34,959 5 -	70,436 8 8				
Deduct,—Opening inefficient Balance of the Year 1863-64	—	—				
	34,959 5 -	70,436 8 8				
Add,—Closing inefficient Balance of the Year 1863-64	- - -	24,041 4 -				
			34,959 5 -	94,477 12 8		
Former Credits written back	—	—	—	—		
CHINA:						
Advances made by Military Disbursing Officers recovered by the above Government	—	—	—	—		
Receipts by the above Government on account of the Military Department of the Government of India	—	—	—	—		

STATEMENT of Receipts and Charges of the Military Department of the - - - - -

RECEIPTS.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES FROM OTHER GOVERNMENTS—*continued.*			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
12. ACCOUNT CURRENT WITH LONDON (Account with the Secretary of State for India)—*continued.*						
Receipts in the Military Department of the Government of India on account of the above Government—*continued.*	*Rs. a. p.*	*Rs. a. p.*				
Estates of Deceased Officers and Men of Her Majesty's Indian Army, remitted to England by the Presidency Paymaster - - - - -	9,112 4 6	10,005 14 5				
Recovery on account of Remittances of Invalids -	- - -	3 4 4				
Short Credit of former Year on account of Family Remittances - - - - - - - - -	- - -	- 9 8				
Family Remittances of Men credited to this head by a Debit to Cape of Good Hope, the Amount having been in the first instance credited to the Cape - - - - - - - - - -	128 1 6	—				
			9,240 6 -	8,81,720 14 4		
PAYMENTS made by the above Government on account of the Military Department of the Government of India:						
Value of the under-mentioned Stores received from England, as per Invoices received, including One-third Freight:						
Commissariat - - - - - - -	- - -	4,060 10 -				
Clothing - - - - - - - - -	- - -	6,65,078 3 4				
Ordnance - - - - - - - -	- - -	3,42,883 9 4				
Medical - - - - - - - - -	- - -	31,223 11 4				
Freight on Miscellaneous Stores - - - -	- - -	64 - -				
Difference of Exchange between 2*s.* - $\frac{1}{2}$*d.* and 2*s.* per Rupee on account of Family Remittances -	- - -	15,145 8 5				
			- - -	10,58,397 14 5		
Former Charges written back - - - - -	—	—	—	—		
					19,60,760 - 9	
13. GENERAL GOVERNMENT OF INDIA:						
POST OFFICE:						
Sale Proceeds of Postage Stamps - - - - -	- - -	619 4 6				
Collections of the Post Office at Nowgong - -	- - -	527 5 9				
Fines levied on the Establishments of the Postmaster at Nowgong - - - - - - -	- - -	1 4 -				
Former Charges written back - - - - -	—	—				
			- - -	1,147 14 3		
Electric Telegraph - - - - - - - -	—	—	—	—		
					1,147 14 3	
						6,07,50,802 15 11½
				Carried forward - - - *Rs.*		8,44,50,325 10 4

- - - - - - Government of *India*, for the Year ending 30th April 1864—*continued.*

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS—*continued.*			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
11. HER MAJESTY'S COLONIAL GOVERNMENTS—*continued.*						
China—*continued.*	*Rs. a. p.*	*Rs. a. p.*				
PAYMENTS made by Military Disbursing Officers on account of the above Government:						
Pay of Army Staff and Establishments, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 5 - - -	1,443 7 1	30 - -				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 5:						
Commissariat - - - - - - -	- - -	25,431 4 -				
Pensions - - - - - - - - -	—	—				
	1,443 7 1	25,461 4 -				
Deduct,—Opening inefficient Balance of the Year 1863-64 - - - - - - -	—	—				
	1,443 7 1	25,461 4 -				
Add,—Closing inefficient Balance of the Year 1863-64 - - - - - - - -	—	—				
			1,443 7 1	25,461 4 -		
Former Credits written back - - - - -	—	—	—	—		
					1,56,341 12 9	
12. ACCOUNT CURRENT WITH LONDON (Account with the Secretary of State for India):						
ADVANCES made by Military Disbursing Officers Recovered by the above Government:						
Claims against Officers - - - - - - -	- - -	120 - -				
Retrenchments against Officers - - - -	819 3 10	93 10 8				
Passage Money - - - - - - - -	63 1 -	—				
Pay and Allowances - - - - - - -	385 11 9	—				
Mess Money - - - - - - - - -	52 9 -	—				
			1,320 9 7	213 10 8		
RECEIPTS by the above Government on account of the Military Department of the Government of India:						
Awards of Military Court of Requests - - -	31 14 9	—				
Recovery of a Demand due to a Native Merchant at Almorah - - - - - - - -	71 9 4	—				
Demurrage of the Ship "Lascelles" - - -	37 3 6	70 12 3				
Estates of Deceased Men retransferred to India -	456 7 7	174 4 2				
Savings Bank Balances transferred from England	- - -	1,288 8 2				
			597 3 2	1,528 8 7		
PAYMENTS made by Military Disbursing Officers on account of the above Government:						
Pay of Army Staff and Establishments - -	—	—				
Army Supplies - - - - - - - -	—	—				
Pensions, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 5 - -	6,429 14 7	60,918 15 8				
	6,429 14 7	60,918 15 8				
Deduct,—Opening inefficient Balance of the Year 1863-64 - - - - - -	—	—				
	6,429 14 7	60,918 15 8				
Add,—Closing inefficient Balance of the Year 1863-64 - - - - - - - -	—	—				
	6,429 14 7	60,918 15 8				
REMITTANCES of Her Majesty's British Army:						
Family Remittances:						
Officers - - - - - - - - - -	54 15 -	—				
Savings Bank Balances - - - - - - -	306 1 8	—				
Remittances of Her Majesty's Indian Army - -	—	—				
Donation Batta - - - - - - - -	- - -	38 - -				
Stamp Fees - - - - - - - - -	- 8 -	—				
Lodging Money - - - - - - - -	- - -	11 12 -				
Paid to Lieutenant S. H. Heath, Commanding G Battery, 16th Brigade, Royal Artillery, being amount Remitted from England for Payment to Men of his Battery - - - - - -	- - -	143 8 3				
Refund of Sums once Credited to this Head - -	48 15 8	3 14 8				
Difference of Exchange between 2*s.* and 2*s.* -½ *d.* per rupee - - - - - - - - -	- - -	50 6 2				
			6,840 6 11	61,166 8 9		
Former Credits written back - - - - -	—	—	—	—		
					71,666 15 8	

STATEMENT of Receipts and Charges of the Military Department of the - - - - - -

RECEIPTS.	ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Brought forward - - -	- - -	- - -	- - -	8,44,50,325 10 4
CASH BALANCE on the 1st May 1863:				
PAY DEPARTMENT - - - - - - - - - - - - - - - - -	- - -	10,923 15 5		
COMMISSARIAT DEPARTMENT - - - - - - - - - - - - - - -	- - -	17 4 4		
STUD DEPARTMENT - - - - - - - - - - - - - - - -	—	—		
CLOTHING DEPARTMENT - - - - - - - - - - - - - - - -	—	—		
ORDNANCE DEPARTMENT - - - - - - - - - - - - - - - -	- - -	380 10 10		
PENSION PAY DEPARTMENT - - - - - - - - - - - - - - - -	- - -	1 3 -		
			11,323 1 7	11,323 1 7
			GRAND TOTAL - - - *Rs.*	8,44,61,648 11 11

Fort William, Military Accountant's Office,
5 December 1864.

J. A. Robertson,
Head Uncovenanted Assistant to the Military Accountant.

- - - - - - Government of *India*, for the Year ending 30th April 1864—*continued*.

CHARGES.			ARREAR.	CURRENT.	TOTAL.	GRAND TOTAL.
IV.—REMITTANCES TO OTHER GOVERNMENTS—*continued*.			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
13. GENERAL GOVERNMENT OF INDIA:						
POST OFFICE:	*Rs. a. p.*	*Rs. a. p.*				
Advances made by Military Disbursing Officers Recovered by the above Government - - -	—	—				
Receipts by the above Government on account of the Military Department of the Government of India - - - - - - - - - -	—	—				
PAYMENTS made by Military Disbursing Officers on account of the above Government:						
Bullock Train Hire - - - - - - -	68 14 -	—				
Payments to the Postmaster, Nowgong, on account of his Pay and Contingencies - -	12 12 -	759 14 -	81 10 -	759 14 -		
Former Credits written back - - - - -	—	—				
ELECTRIC TELEGRAPH:						
Advances made by Military Disbursing Officers Recovered by the above Government - - -	—	—				
Receipts by the above Government on account of the Military Department of the Government of India - - - - - - - - - -	—	—				
PAYMENTS made by Military Disbursing Officers on account of the above Government:						
Pay of Army Staff and Establishments - -	—	—				
Army Supplies, as per Compilation Statements and Cash Accounts Current, *vide* Appendix, No. 2 - - - - - - - - -	1,119 2 8	5,880 4 11				
Pensions - - - - - - - - -	—	—				
	1,119 2 8	5,880 4 11				
Deduct,—Opening inefficient Balance of the Year 1863-64 - - - - - -	—	—				
	1,119 2 8	5,880 4 11				
Add,—Closing inefficient Balance of the Year 1863-64 - - - - - -	—	—	1,119 2 8	5,880 4 11		
Former Credits written back - - - -	—	—	—	—	7,840 15 7	5,870,201 1 5½
						8,44,60,982 11 7½
CASH BALANCE on the 30th April 1864:						
PAY DEPARTMENT - - - - - - - - - - - - - - - -			—	—		
COMMISSARIAT DEPARTMENT - - - - - - - - - - - - - - - -			- - -	433 12 4		
STUD DEPARTMENT - - - - - - - - - - - - - - - -			—	—		
CLOTHING DEPARTMENT - - - - - - - - - - - - - - - -			—	—		
ORDNANCE DEPARTMENT - - - - - - - - - - - - - - - -			—	—		
PENSION PAY DEPARTMENT - - - - - - - - - - - - - - - -			- - -	232 3 11½	666 - 3½	666 - 3½
					GRAND TOTAL - - - *Rs.*	8,44,61,648 11 11

(Errors excepted.)

G. M. Hill, Lieutenant Colonel,
Military Accountant.

(True Copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

251—I.

APPENDIX, No. 1.—MILITARY CHARGES.

STATEMENT showing, in Detail, the SUMS Disbursed on account of PAY of ARMY STAFF

Chapter.	Section.	Article.	TITLE I. PERSONNEL.	AS PER COMPILATION STATEMENTS. ARREAR. Rs. a. p.	AS PER COMPILATION STATEMENTS. CURRENT. Rs. a. p.	AS PER CASH ACCOUNT CURRENT. ARREAR. Rs. a. p.	AS PER CASH ACCOUNT CURRENT. CURRENT. Rs. a. p.
I.	–	–	EFFECTIVE ARMY:				
	1.	1	Horse Artillery	38,439 8 9	12,21,258 15 2	—	—
			Field Artillery	1,35,831 3 7	23,05,371 13 7	—	—
			Heavy Batteries	4,883 6 4	1,46,226 12 2	—	—
			Garrison Artillery	3,112 9 5	1,73,049 1 7	—	—
			Eurasian Company of Artillery	110 4 9	17,761 – 1	—	—
		2	Native Artillery	4,465 10 2	2,37,187 – 11	—	—
			Hyderabad Artillery	1,064 8 8	1,41,331 9 11	—	—
		3	European Cavalry	2,29,847 13 2	21,30,791 6 1	—	—
			Lahore Light Horse	426 9 7	80,950 10 –	—	—
		4	Governor General's Body Guard	63 3 9	75,627 11 3	—	—
		5	Native Cavalry	1,98,803 15 3	61,82,035 5 2	—	—
			Hyderabad Cavalry	959 11 9	10,71,385 5 2	—	—
		6	European Infantry	4,39,805 7 –	1,00,45,783 13 5	—	—
			East Indian Regiment	3,294 14 4	1,05,131 4 10	—	—
		7	Native Infantry	1,63,310 13 2	76,45,415 2 11	—	—
			Hyderabad Infantry	1,331 5 4	7,15,901 3 9	—	—
		8	Engineers	7,236 9 –	1,87,797 12 5	– – –	– – –
		9	Sappers and Miners	3,449 1 5	2,22,223 4 3	– – –	– – –
		10	Invalids and Veterans	5,996 3 1	1,87,414 11 –	– – –	– – –
		11	Bengal Staff Corps	17,034 13 7	2,32,471 14 1	– – –	– – –
		12	Unposted Officers	10,580 1 6	2,29,289 13 4	—	—
			Unattached Officers	11,656 4 10	5,97,528 8 1	—	—
			Unemployed Officers (Mutinied Corps)	16,343 10 5	5,49,409 2 9	—	—
			Veteran Officers	1,703 1 2	11,218 10 4	—	—
			Local Officers	—	—	—	—
			Retired Officers	2,493 2 3	1,16,367 – 11	—	—
		13	Officers in Civil Departments, including Department of Public Works	13,410 12 9	1,34,755 1 –	—	—
			Warrant and Non-commissioned Officers in Department of Public Works	1,145 3 10	—	—	—
			GENERAL ARMY AND GARRISON STAFF:				
II.		1	Commander in Chief	1,324 11 8	96,410 5 9	—	—
		2	Personal Staff of Commander in Chief	2,212 11 1	43,191 9 7	—	—
		3	Personal Staff of Governor General	4,047 10 2	53,061 3 8	—	—
		4	Personal Staff of Lieutenant Governor, Bengal	– – –	8,664 4 –	—	—
		5	Personal Staff of Lieutenant Governor, North Western Provinces	530 10 –	7,642 9 1	—	—
		6	Personal Staff of Lieutenant Governor, Punjab	– – –	5,664 8 7	—	—
		7	Adjutant General's Department, Head Quarters	999 – 4	1,00,996 1 7	—	—
		8	Adjutant General's Department, Artillery	4,062 12 4	21,830 2 3	—	—
		9	Adjutant General's Department, Divisional	2,895 13 5	93,383 13 11	—	—
		10	Adjutant General's Department, British Forces	1,388 1 9	—	—	—
		11	Quartermaster General's Department, Head Quarters	625 13 4	86,556 15 11	—	—
		12	Quartermaster General's Department, Divisional	2,338 4 7	1,10,235 10 10	—	—
		13	Quartermaster General's Department, Embarkation Officers	– – –	4,589 15 –	—	—
		14	Quartermaster General's Department, Military Storekeeper	– – –	8,654 8 –	—	—
		15	Judge Advocate General's Department	2,181 14 –	1,48,169 15 2	—	—
		16	Inspectors of Musketry	756 6 –	49,876 6 1	—	—
		17	Army Educational Department	– – –	5,968 13 2	—	—
		18	Officers Commanding Divisions	9,120 11 10	2,89,850 10 1	—	—
		19	Personal Staff of Officers Commanding Divisions	3,503 8 7	30,111 7 6	—	—
		20	Officers Commanding Brigades	5,200 7 9	3,18,831 15 5	—	—
		21	Inspectors of Artillery	– – –	58,406 13 2	—	—
		22	Brigade Majors	3,363 11 9	2,39,096 11 11	—	—
		23	Garrison Staff	1,412 1 6	87,117 13 11	—	—
		24	Hill Sanatoria	1,316 5 –	82,941 4 6	—	—
		25	Cantonment Magistrates	1,785 11 –	11,081 15 5	—	—
		26	Station Interpreters	2,122 11 10	66,439 11 10	—	—
		27	Station Staff Officers	3,205 10 4	15,088 1 8	—	—
		28	Miscellaneous Staff	15,348 4 5	1,72,504 14 5	—	—
		29	Staff of Hyderabad Contingent	550 9 8	78,257 15 7	—	—
		30	Staff of Punjab Irregular Force	4,000 – –	34,321 – –	—	—

Appendix, No. 1.—MILITARY CHARGES.

and Establishments, and Army Supplies, including Pensions, during the Year 1863-64.

TOTAL OF THE YEAR.		Annual Total of the Department or Corps.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1,87,907 3 8	42,42,186 5 5	44,30,093 9 1	3,40,811 13 9½	3,53,136 13 2½	44,42,418 8 6
4,30,101 5 6	95,40,790 13 6	99,70,892 3 –	1,62,693 14 –	2,43,441 15 4	1,00,51,640 4 4
6,07,742 7 10	1,85,12,231 8 11	1,91,19,974 – 9	10,12,290 8 6½	9,61,271 12 -½	1,90,68,955 4 3
7,236 9 –	1,87,797 12 5	1,95,034 5 5	1,952 15 2	5,158 10 11	1,98,240 1 2
3,449 1 5	2,22,223 4 3	2,25,672 5 8	- - - - -	312 14 5	2,25,985 4 1
5,996 3 1	1,87,414 11 –	1,93,410 14 1	57,572 1 10½	24,639 4 9	1,60,478 – 11½
17,034 13 7	2,32,471 14 1	2,49,506 11 8	- - - - -	37 5 1	2,49,544 – 9
42,776 4 2	15,03,813 3 5	15,46,589 7 7	1,715 6 –	- - - - -	15,44,874 1 7
14,556 – 7	1,34,755 1 –	1,49,311 1 7	13,180 – 11	- - - - -	1,36,131 – 8
74,293 11 3	13,28,947 9 –	24,03,241 4 3	8,788 1 –	58,205 3 7	24,52,658 6 10

Appendix, No. 1.—Military Charges.—Statement showing, in Detail, the Sums Disbursed on account of Pay

Chapter.	Section.	Article.	Title I.—*continued.* Personnel—*continued.*	As per Compilation Statements. Arrear.	As per Compilation Statements. Current.	As per Cash Account Current. Arrear.	As per Cash Account Current. Current.
				Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
I.	–	–	Office Establishment of General Army Staff:				
	III.	1	Military Secretary to Commander in Chief	276 3 –	14,608 9 11	—	—
		2	Military Secretary to Governor General	10 10 8	13,291 10 6	—	—
		3	Adjutant General's Department	2,498 12 3	1,26,635 10 –	—	—
		4	Adjutant General's, British Forces	446 13 6	3,270 9 6	—	—
		5	Adjutant General's, Artillery, Head Quarters	4,920 4 10	27,063 4 6	—	—
		6	Inspector of Musketry	2,084 15 6	18,013 6 8	—	—
		7	Judge Advocate General's Department	44 4 4	11,525 15 6	—	—
		8	Quartermaster General's Department	867 6 –	63,661 14 11	—	—
		9	Superintendent of Army Schools	210 – –	819 – –	—	—
II.	–	–	BAZAR DEPARTMENT:				
	I.	1	Supervising Officers	—	—	—	—
		2	Executive Officers and Police Magistrates	519 9 11	4,849 13 7	—	—
		3	Warrant and Non-Commissioned Officers	257 8 5	16,636 13 3	—	—
		4	Bazar Establishment	59 – 6	14,561 6 3	—	—
		5	Office Establishment or Allowance	259 6 1	7,100 12 6	—	—
		6	Office Contingencies	—	—	—	—
		7	Police Forces	35 – –	7,799 8 11	—	—
		8	Miscellaneous	—	—	—	—
III.	–	–	BARRACK DEPARTMENT:				
	I.	1	Supervising Officers	—	—	—	—
		2	Executive Officers (Barrack Masters)	1,791 9 9	120,879 4 –	—	—
		3	Barrack Serjeants	2,987 10 8	76,650 4 4	—	—
		4	Office Establishment or Allowance	852 11 6	26,090 13 3	—	—
		5	Regular Establishment	2,696 2 5	21,728 – 1	—	—
		6	Conservancy Establishment	4,043 9 1	82,168 8 7	—	—
		7	Punkah Pulling Establishment	572 14 5	2,44,180 13 5	—	—
		8	Tattie Watering Establishment	4 – –	73,099 14 5	—	—
		–	Printing Charges	– – –	56 2 –	—	—
IV.	I.	1	CAMP EQUIPAGE ESTABLISHMENT	– – –	– – –	– – –	– – –
V.	–	–	CLOTHING DEPARTMENT:				
		1	Supervising Officers	– – –	2,683 5 4	—	—
		2	Executive Officers	– – –	35,970 12 –	—	—
		3	Warrant and Non-Commissioned Officers	217 12 6	1,965 5 9	—	—
		4	Manufacturing Establishment	– – –	22,656 6 3	—	—
		5	Office Establishment	– – –	21,087 9 4	—	—
		6	Office Contingencies	– – –	3,399 14 6	—	—
VI.	–	–	COMMISSARIAT DEPARTMENT:				
	I.	1	Supervising Officers	5,425 1 7	1,12,432 7 9	—	—
		2	Executive Officers	8,732 6 4	3,86,963 6 4	—	—
		3	Warrant and Non-Commissioned Officers	9,826 9 6	1,68,807 6 3	—	—
		4	Office Establishment	7,736 10 7	2,89,812 3 9	—	—
		5	Office Contingencies	6,251 9 –	90,703 6 10	—	—
		6	Victualling Establishment	4,833 11 6	83,148 8 10	—	—
		7	Dieting Europeans	104 10 7	4,978 3 8	—	—
		–	Dieting Natives	—	—	—	—
		8	Godown Establishment (Stock)	983 2 8	81,450 15 4	—	—
		9	Cattle Establishment (Transport)	847 9 6	27,632 2 7	—	—
		10	Dooley Bearers	2,359 6 11	2,11,880 6 1	2 – –	—
		11	Quartermasters' Establishment	835 10 2	57,399 7 10	—	—
VII.	–	–	MEDICAL DEPARTMENT:				
	I.	1	Supervising Officers	644 7 6	4,53,734 6 1	—	—
		2	Surgeons	13,830 – 2	5,94,624 9 9	—	—
		3	First Class Assistant Surgeons	616 10 –	72,543 15 10	—	—
		4	Second Class Assistant Surgeons	34,925 8 3	5,78,508 14 –	—	—
		5	Veterinary Surgeons	3,328 8 8	92,034 15 10	—	—
		6	Medical Warrant Officers and Subordinates	34,794 13 9	3,81,742 6 9	—	—
		7	Native Doctors	6,293 – –	90,918 13 3	—	—
		8	Medical Depôt Establishment and Hospital	7,476 10 5	4,13,269 11 –	61 6 –	—
		9	Office Establishment	313 1 –	27,731 13 10	—	—
		10	Office Contingencies	1,069 13 –	18,545 15 1	—	—
		11	Medical College	—	—	—	—
		12	Head Money	1,594 4 6	19,873 15 3	—	—
	II.	–	Medical Department, British Forces:				
		1	Supervising Officers	36 – –	69,972 6 5	—	—
		2	Surgeons	16,024 11 7	3,28,208 7 5	—	—
		3	First Class Assistant Surgeons	– – –	513 4 –	—	—
		4	Second Class Assistant Surgeons	24,670 4 9	3,91,302 11 11	—	—
		5	Veterinary Surgeons	3,424 – 6	32,395 4 5	—	—
		6	Office Establishment	126 2 8	15,419 8 6	—	—
		7	Office Contingencies	112 10 8	3,262 3 9	—	—
		8	Head Money	5,830 5 9	1,15,022 15 6	—	—

of Army Staff and Establishments, and Army Supplies, including Pensions, during the Year 1863–64—*continued.*

TOTAL OF THE YEAR.		Annual Total of the Department or Corps.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
11,359 6 1	2,78,890 1 6	2,90,249 7 7	1,385 13 2	2,248 10 5	2,91,112 4 10
1,130 8 11	50,948 6 6	52,078 15 5	- - - - -	1,735 5 8	53,814 5 1
12,948 9 10	6,44,853 12 1	6,57,802 5 11	760 13 8	3,513 2 6	6,60,554 10 9
- - -	- - -	- - -	- - - - -	1,325 4 7	1,325 4 7
217 12 6	87,763 5 2	87,981 1 8	7,716 7 8	5,771 11 2	86,036 5 2
48,038 8 4	15,15,206 11 3	15,63,245 3 7	60,096 4 3	35,758 2 1	15,38,907 1 5
1,04,948 3 3	27,43,529 9 7	28,48,477 12 10	4,024 11 9	21,515 6 6	28,65,968 7 7
50,224 3 11	9,56,096 13 11	10,06,321 1 10	4,699 12 4	- - - - -	10,01,621 5 6

Appendix, No. 1.—Military Charges.—Statement showing, in Detail, the Sums Disbursed on account of Pay

Chapter.	Section.	Article.	Title I.—*continued.* Personnel—*continued.*	As per Compilation Statements. Arrear.	As per Compilation Statements. Current.	As per Cash Account Current. Arrear.	As per Cash Account Current. Current.
VIII.	–	–	MILITARY FINANCE DEPARTMENT:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	I.	1	Supervising Officers	196 12 4	1,71,445 15 4	—	—
		2	Examiners, Pay Department	– – –	32,101 7 –	—	—
		3	Examiners, Commissariat Department	– – –	30,388 14 9	—	—
		4	Examiner, Medical Department	– – –	15,304 8 –	—	—
		5	Examiner, Ordnance Department	– – –	10,759 8 –	—	—
		6	Pay, Invalid, and Pension Paymasters	4,195 9 4	1,27,776 11 6	—	—
	II.	–	Office Establishment of Military Finance Department:				
		1	Supervising Officers	1,018 1 9	1,68,559 4 9	—	—
		2	Examiners, Pay Department	– – –	84,343 7 3	—	—
		3	Examiners, Commissariat Department	17 2 –	88,032 13 6	—	—
		4	Examiner, Medical Department	– – –	18,208 12 11	—	—
		5	Examiner, Ordnance Department	– – –	50,369 13 9	—	—
		–	Examiner, Clothing Department	– – –	892 8 –	– – –	60 – –
		6	Pay, Invalid, and Pension Paymasters	2,095 9 11	1,17,568 11 2	—	—
IX.	–	–	ORDNANCE DEPARTMENT:				
	I.	1	Supervising Officers	4,278 9 9	63,869 13 6	—	—
		2	Executive Officers	2,830 14 10	81,432 6 6	—	—
		3	Warrant and Non-Commissioned Officers	6,232 9 1	2,62,651 12 8	—	—
		4	Executive Establishment	6,041 – 10	2,18,857 7 10	—	—
		5	Office Establishment	1,368 12 5	92,981 8 4	—	—
		6	Office Contingencies	331 12 5	10,329 3 8	—	—
		7	Superintendent of Manufactories	2,116 10 8	79,493 11 1	—	—
		8	Manufacturing Establishments	55,188 12 1	1,36,398 4 7	—	—
		9	Miscellaneous	54,016 3 8	72,893 7 8	—	—
X.	–	–	PENSIONS:				
	I.	1	Wound Pensions, European Officers	6,545 8 2	41,331 3 4	–	—
		2	Warrant and Non-Commissioned Officers, Rank and File	8,404 1 7	1,03,449 2 –	—	—
		3	Medical Warrant Officers	1,713 3 10	24,142 11 5	—	—
		4	Native Commissioned and Non-Commissioned Officers, Rank and File	6,25,051 2 –	5,69,545 11 2	2,018 8 6	—
		5	Heirs	1,20,326 2 5	84,628 12 4	33 – –	—
		6	Superannuation	19,050 12 11	60,934 5 2	—	—
		7	Special	5,072 7 5	14,069 5 5	—	—
		8	Nabobs' Fund	—	—	—	—
	II.	–	Pension, Hyderabad Contingent:				
		1	European Officers: Non-Commissioned Officers, Rank and File	5,502 2 11	74,966 14 –	—	—
		2	Medical Warrant Officers	320 7 –	6,669 13 11	—	—
		3	Native Non-Commissioned Officers, Rank and File	16,251 9 5	88,930 11 8	40 7 9½	—
		4	Heirs	1,163 10 9	7,449 3 9	16 8 –	—
		5	Superannuation	– – –	247 15 –	—	—
		6	Special	—	—	—	—
		7	Temporary	—	—	—	—
XI.	–	–	STUD AND REMOUNT DEPARTMENT:				
	I.	1	Supervising Officers	3,645 2 6	54,499 – 5	—	—
		2	Executive Officers	2,333 1 10	1,02,169 11 10	—	—
		3	Warrant and Non-Commissioned Officers	2,095 13 9	22,797 10 3	—	—
		4	Stud and Cattle Establishment	598 8 1	30,390 15 3	—	—
		5	Office Establishment	5,053 13 8	34,208 8 5	—	—
		6	Office Contingencies	2,922 9 9	11,119 10 3	—	—
		7	Superintendent of Cattle Farm	800 – –	4,800 – –	—	—
XII.	I.	1 to 8	SURVEYOR GENERAL'S DEPARTMENT:				
	II.	–	Topographical Survey:				
		1	Supervising Officers	—	—		
		2	Executive Officers	4,396 14 9	86,900 1 4	—	—
		3	Field Establishment	6,680 9 11	1,22,057 11 4	—	—
		4	Office and Civil Establishment	59 5 9	4,681 2 11	—	—
		5	Office Contingencies	1,556 10 8	21,456 7 9	—	—
	III.	–	Trigonometrical Survey:				
		1	Supervising Officers	442 11 10	20,903 3 1	—	—
		2	Executive Officers	210 – –	68,366 13 8	—	—
		3	Field Establishment	4,200 9 2	1,47,937 7 5	—	—
		4	Office Establishment	566 5 4	18,814 10 8	—	—
		5	Office Contingencies	8,761 10 3	63,088 6 1	—	—

of Army Staff and Establishments, and Army Supplies, including Pensions, during the Year 1863-64—*continued.*

TOTAL OF THE YEAR.		Annual Total of the Department or Corps.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
4,392 5 8	3,87,777 - 7	3,92,169 6 3	- - - -	2,525 1 6	3,94,694 7 9
3,130 13 8	5,28,029 14 4	5,31,160 12 -	- - - -	9,998 7 10	5,41,159 3 10
1,32,405 5 9	10,18,907 11 10	11,51,313 1 7	39,952 4 2	17,519 4 9	11,28,880 2 2
7,88,217 14 10	8,98,101 2 10	16,86,319 1 8	2,431 1 10	65,939 1 11½	17,49,827 1 9½
23,294 13 10½	1,78,264 10 4	2,01,559 8 2½	- - - -	399 13 8	2,01,959 5 10½
17,449 1 7	2,59,985 8 5	2,77,434 10 -	15,264 2 5	1,067 14 8	2,63,238 6 3
12,693 9 1	2,35,095 7 4	2,47,789 - 5	2,558 - -	72 - -	2,45,303 - 5
14,181 4 7	3,19,110 8 11	3,33,291 13 6	- - - -	345 8 10	3,33,637 6 4

Appendix, No. 1.—Military Charges.—Statement showing, in Detail, the Sums Disbursed on account of Pay

Chapter.	Section.	Article.		AS PER COMPILATION STATEMENTS. ARREAR.	AS PER COMPILATION STATEMENTS. CURRENT.	AS PER CASH ACCOUNT CURRENT. ARREAR.	AS PER CASH ACCOUNT CURRENT. CURRENT.
			TITLE I.—*continued.*				
			PERSONNEL—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	IV.	–	PEGUE TOPOGRAPHICAL SURVEY	970 8 1	5,297 5 4	– – –	– – –
XIII.	I.	–	STATIONERY DEPARTMENT	—	—	—	—
XIV.	–	–	DONATIONS TO ORPHAN ASYLUMS:				
	I.	1	Surgeons or Superintendents	8,387 1 7	853 5 4	—	—
		2	Medical Warrant Officers	—	—	—	—
		3	Educational Staff	19,581 4 8	3,467 – –	—	—
		4	Establishment	8,681 8 –	1,452 11 2	—	—
		5	Servants	8,827 – –	1,497 – –	—	—
		6	Contingencies	90,089 1 –	7,304 3 1	—	—
		7	Orphans' Pensions	68 12 6	5,495 13 3	—	—
		8	Miscellaneous	19,810 7 6	56,187 – 9	6,400 – –	51,000 – –
	II.	–	Family Allowances	16,771 2 11	2,92,632 6 6	– – –	– – –
XV.	–	–	ALLOWANCES TO CLERGY:				
	I.	1	Presbyterian Chaplains	5,241 14 11	31,289 10 6	—	—
		2	Travelling Allowances	54 – –	210 – –	—	—
	II.	1	Roman Catholic Priests	1,423 13 3	78,436 4 7	—	—
		2	Travelling Allowances	488 8 –	8,068 11 10	—	—
		3	Contingencies	377 14 1	10,348 10 3	—	—
		4	Compensation for use of Chapels	96 – –	1,344 – –	—	—
XVI.	I.	–	PAY IN VIRTUE OF ORDER OF MINT	5,728 14 –	65,811 12 6	– – –	– – –
	II.	–	Pay in Virtue of Order of British India	2,089 – –	29,597 8 11	– – –	– – –
	III.	–	Pay in Virtue of Order of Victoria Cross	425 15 10	882 1 10	– – –	– – –
XVII.	I.	–	PASSAGE MONEY	1,431 12 –	10,72,702 8 2	– – –	– – –
	II.	–	General Contingencies	5,47,289 7 8	6,11,249 3 5	– – –	252 4 3
			Sanitary Commission	– – –	600 – –	– – –	– – –
			TOTAL OF TITLE I. *Rs.*	– – –	– – –	– – –	– – –
			TITLE II.				
			MATERIEL.				
I.	I.	–	BARRACK DEPARTMENT:				
II.	–	–	CLOTHING DEPARTMENT:				
	I.	1	Making Uniforms, European Troops	10,562 6 4	48,992 3 8	—	—
		2	Compensation	85,151 2 11	37,090 13 –	—	—
		3	Altering Clothing, British Troops	13,773 11 6	4,232 8 11	—	—
		4	Making Uniforms, Native Troops	400 15 8	10,201 13 3	—	—
		5	Great Coats and Cloaks	652 5 4	993 14 8	—	—
		6	Contingencies	5,916 2 9	5,518 14 5	—	—
		7	Packing Charges	290 8 3	35,009 10 4	—	—
		8	Stores from England	– – –	7,04,292 4 –	—	—
		9	Standards and Colors	– – –	3,799 8 –	—	—
		–	Freight on Stores from England	– – –	473 8 8	—	—
III.	–	–	COMMISSARIAT DEPARTMENT:				
	I.	1	Victualling Europeans	1,04,717 14 –	36,81,496 7 10	2,160 7 2	—
		2	Victualling Natives	15,980 14 1	1,31,959 1 9	—	—
		3	Stock Charges	67,694 11 6	13,10,219 10 11	—	—
		4	Malt Liquor	1,82,635 10 11	22,52,911 7 3	—	—
		5	Rum or Arrack	2,777 12 10	5,83,031 5 7	—	—
		6	Purchase of Live Stock	1,805 – –	32,450 12 1	—	—
		7	Transport Charges	2,83,187 4 –	20,11,641 11 1	30,037 15 11	—
		8	Quartermaster's Charges	5,392 6 8	34,027 14 3	—	—
		9	Horses	8,423 9 2	4,45,556 12 11	—	—
		10	Beddings	4,064 9 3	3,95,978 10 10	—	—
		11	Miscellaneous	2,646 3 –	3,124 3 4	1,003 13 4	—
		12	Barrack Department	1,21,466 12 5	9,03,099 10 4	– – –	250 – –
		13	Camp Equipage Department	367 6 6	—	—	—
		14	Clothing Department	39 12 –	20,826 – 8	—	—
		15	Medical Department	68,899 7 6	8,32,659 – 6	—	—
		16	Ordnance Department	28,901 11 2	9,96,491 8 11	—	—
		17	Stud Department	475 8 9	26,277 – 10	—	—
			Stores from England	– – –	4,060 10 –	—	—

of Army Staff and Establishments, and Army Supplies, including Pensions, during the Year 1863-64—*continued.*

TOTAL OF THE YEAR.		Annual Total of the Department or Corps.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
970 8 1	5,297 5 4	6,267 13 5	- - - -	- - - -	6,267 13 5
1,61,845 3 3	1,27,257 1 7	2,89,102 4 10	- - - -	27 8 -	2,89,129 12 10
16,771 2 11	2,92,632 6 6	3,09,403 9 5	- - - -	2,161 11 7	3,11,565 5 -
7,682 2 3	1,29,697 5 2	1,37,379 7 5	256 10 8	1,490 7 4	1,38,613 4 1
5,728 14 -	65,811 12 6	71,540 10 6	- - - -	- - - -	71,540 10 6
2,089 - -	29,597 8 11	31,686 8 11	- - - -	- - - -	31,686 8 11
425 15 10	882 1 10	1,308 1 8	- - - -	- - - -	1,308 1 8
1,431 12 -	10,72,702 8 2	10,74,134 4 2	- - - -	- - - -	10,74,134 4 2
5,47,289 7 8	6,11,501 7 8	11,58,790 15 4	65,657 14 4	10,494 13 3	11,03,627 14 3
- - -	600 - -	600 - -	- - - -	- - - -	600 - -
33,59,960 7 11½	4,95,31,172 9 3	5,28,91,133 1 2½	18,03,808 13 6½	18,30,113 7 7½	5,29,17,437 11 3½
1,16,747 4 9	8,50,605 2 1	9,67,352 6 10	62,331 15 3	1,83,167 13 9	10,88,188 5 4
9,32,738 14 2	1,36,66,062 1 1	1,45,98,800 15 3	3,65,771 5 11	5,55,884 7 8	1,47,88,914 1 -

Appendix, No. 1.—Military Charges.—Statement showing, in Detail, the Sums Disbursed on account of Pay

Chapter.	Section.	Article.		As per Compilation Statements.		As per Cash Account Current.	
			Title II.—*continued.*	Arrear.	Current.	Arrear.	Current.
			Materiel—*continued.*				
IV.	–	–	MEDICAL DEPARTMENT:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	I.	1	Supply of Stores:				
		2	Purchase of Europe Stock	—	—	—	—
		3	Purchase of Silver from Mint	—	—	—	—
		4	Contingencies	—	—	—	—
		5	Stores from England	- - -	31,223 11 4	—	—
V.	–	–	ORDNANCE DEPARTMENT:				
	I.	1	Supply of Local Stores	—	—	—	—
		2	Repair of Camp Equipage	3,396 15 1	31,039 3 4	—	—
		3	Repair of Harness and Saddlery	11,147 3 2	11,335 15 9	—	—
		4	Contingent Expenses	12,210 6 4	20,442 3 6	—	—
		5	Forest Operations	16,006 14 9	16,275 10 7	—	—
		6	Timber Agency Supplies	- - -	3,083 4 5	—	—
		7	Freight from Port to Port	1,155 2 –	10,331 14 8	—	—
		8	Freight from England	4,182 1 2	6,526 7 1	—	—
		9	Stores from England	- - -	3,42,883 9 4	—	—
VI.	–	–	STUD DEPARTMENT:				
	I.	1	Keep of Cattle:				
			Stallions	1,359 1 11	34,316 10 5	—	—
			Colts and Fillies	2,656 13 1	1,58,593 3 8	—	—
			Mares	111 6 3	7,401 10 –	—	—
			Cart Horses	48 9 4	1,152 6 3	—	—
			Express Camels	30 2 3	252 14 6	—	—
			Bullocks	128 1 2	18,886 13 2	—	—
			Cultivation Bullocks	—	—	—	—
		2	Road Expenses	5,943 12 3	20,432 1 –	—	—
		3	Purchase of Stallions	4,000 – –	35,634 4 –	—	—
			Colts and Fillies	- - -	2,17,494 8 –	—	—
			Bullocks	- - -	1,529 2 –	—	—
			Express Camels	305 – –	716 – –	—	—
			Mares	- - -	3,005 – –	—	—
		4	Contingencies	73,356 9 2¼	2,44,916 13 7	—	—
VII.	–	–	TRIGONOMETRICAL SURVEY:				
	I.	1	Local Purchases	—	—	—	—
		2	Purchase of Second-hand Instruments	—	—	—	—
		3	Freight from England	—	—	—	—
		4	Instruments from England	—	—	—	—
VIII.	I.	–	STATIONERY DEPARTMENT	—	—	—	—
IX.	I.	–	CAMP OF EXERCISE	—	—	—	—
			Total of Title II. *Rs.*	- - -	- - -	- - -	- - -
			Total of Titles I and II. *Rs.*	- - -	- - -	- - -	- - -

Fort William, Military Accountant's Office,
5 December 1864.

(True Copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

of Army Staff and Establishments, and Army Supplies, including Pensions, during the Year 1863-64—*continued.*

TOTAL OF THE YEAR.		Annual Total of the Department or Corps.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
- - -	31,223 11 4	31,223 11 4	- - - -	- - - -	31,223 11 4
48,098 10 6	4,41,917 4 8	4,90,015 15 2	24,374 2 7	69,851 8 10	5,35,493 5 5
87,939 7 5¼	7,44,331 6 7	8,32,270 14 1¼	84,236 9 7¾	85,135 9 6¼	8,33,169 13 10¼
—	—	—	—	—	—
—	—	—	—	—	—
11,85,524 4 10¼	1,57,34,139 9 9	1,69,19,663 14 7¼	5,36,714 1 4¾	8,94,039 7 9¼	1,72,76,989 4 11¾
45,45,484 12 10	6,52,65,312 3 -	6,98,10,796 15 9¾	23,40,522 14 11¼	27,24,152 14 11¾	7,01,94,427 - 2¼

(signed) *G. M. Hill*, Lieutenant Colonel,
Military Accountant.

(signed) *J. A. Robertson*,
Head Uncovenanted Assistant to the Military Accountant.

Appendix, No. 2.—CIVIL CHARGES.

STATEMENT showing, in detail, the Sums Disbursed on Account of the undermentioned Governments, for Pay

GOVERNMENTS.	AS PER COMPILATION STATEMENT.		AS PER CASH ACCOUNT CURRENT.	
	ARREAR.	CURRENT.	ARREAR.	CURRENT.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Title I.				
INDIA:				
1. General:				
Governor General's Band and Syces	- - -	13,852 7 -	—	—
Secretariats Public Works Department	2,225 6 5	31,077 9 7	—	—
Timber Purchasing Agents	- - -	1,340 - -	—	—
Compensation	- - -	171 10 6	—	—
Non-Commissioned Officers doing duty in the Public Works Department	125 3 9	—	—	—
2. Durbar or Political:				
Governor General's Tour Charges	196 12 11	8,095 8 11	—	—
Medical Establishment and Doolie Bearers	18 2 -	91 2 7	—	—
3. Surveyor General's Department	- - -	49,228 4 5	- - -	- - -
4. Pensions:				
Pensions to Native Commissioned and Non-Commissioned Officers, Rank and File, of the undermentioned Corps:				
Late Gwalior Contingent	1,895 12 10	1,647 8 -	—	—
Late Kotah Contingent	183 - -	122 - -	—	—
Late Bhopal Contingent	2,827 10 3	525 9 10	—	—
Late Malwah Contingent	1,060 11 9¾	369 10 11¼	—	—
Late Joudpore Legion	73 - -	75 - -	—	—
Meywar Bheel Corps	1,210 8 -	1,462 - 6	—	—
Nagpore Rajah's Brigade	122 7 2	24 7 10	—	—
5. Port Blair:				
Family Remittances	- - -	447 - -	—	—
Advances to Servants	- - -	46 8 -	—	—
Wages of Servants	- - -	74 13 7	—	—
Office Establishment	- - -	140 - -	—	—
BENGAL:				
1. General:				
Railway Department	- - -	9,958 5 3	—	—
Engineering Department	- - -	1,457 8 -	—	—
Revenue Surveyors	- - -	587 4 -	—	—
Superintendent of the Eye Infirmary	- - -	6,927 3 7	—	—
2. Public Works:				
Inspector General Public Works Accounts	461 7 6	760 15 -	—	—
Non-Commissioned Officers doing duty in the Public Works Department	308 13 7	—	—	—
3. Pensions:				
Pensions to Native Commissioned and Non-Commissioned Officers, Rank and File, of the Provincial and Police Battalions	7,658 10 -	3,916 1 7	—	—
Pensions to Heirs of ditto	548 3 -	156 12 -	—	—
NORTH-WESTERN PROVINCES:				
1. General:				
Railway Department	306 10 -	8,374 6 6	—	—
Engineering College	- - -	8,211 9 6	—	—
Revenue Surveys	26 14 9	1,566 - -	—	—
Inspector of Schools	587 4 -	3,523 8 -	—	—
Cantonment Magistrates	183 1 11	1,246 2 -	—	—
Officers in Civil Employ	259 11 2	—	—	—
Commissariat Establishment Cattle	- - -	396 9 1	—	—
Commissariat Establishment Stock	- - -	75 - -	—	—
Hospitals and Depôts	- - -	310 - -	—	—
2. Public Works:				
Non-Commissioned Officers doing duty in the Public Works Department	2,090 14 7	180 - -	- - -	- - -
3. Pensions:				
Pensions to Native Commissioned and Non-Commissioned Officers, Rank and File, of the Provincial and Police Battalions	5,449 6 9	3,581 14 9	2,201 4 8½	—
Pensions to Heirs of ditto	1,364 3 9	452 6 -	72 12 5	—

Appendix, No. 2.—CIVIL CHARGES.

of Army Staff and Establishments, and Army Supplies, including Pensions, during the Year 1863-64.

TOTAL OF THE YEAR.		Annual Total of each Government.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
2,350 10 2	46,442 9 1				
214 14 11	8,186 11 6				
- - -	49,228 4 5				
2,565 9 1	1,03,857 9 -				
7,373 2 -¾	4,226 5 1¼				
- - -	708 5 9	1,18,730 14 10	- - - -	- - - -	1,18,730 14 10
- - -	18,930 4 10				
770 5 1	760 15 -				
8,206 13 -	4,072 13 7	32,741 3 6	- - - -	- - - -	32,741 3 6
1,361 9 10	23,703 3 1				
2,090 14 7	180 - -				
9,087 11 7½	4,034 4 9	40,457 11 10½	- - - -	- - - -	40,457 11 10½

Appendix, No. 2.—Civil Charges.—Statement showing, in detail, the Sums Disbursed on Account of the

GOVERNMENTS.	AS PER COMPILATION STATEMENT.		AS PER CASH ACCOUNT CURRENT.	
	ARREAR.	CURRENT.	ARREAR.	CURRENT.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Title I.—*continued.*				
PUNJAB:				
1. General:				
Railway Department	- - -	8,635 1 7	—	—
Revenue Surveyors	391 8 -	2,349 - -	—	—
Cantonment Joint Magistrates	269 12 -	385 9 3	—	—
Deputy Commissioners	243 8 -	—	—	—
2. Public Works:				
Non-Commissioned Officers doing duty in the Public Works Department	356 13 5	182 10 -	—	—
Working Pay of Non-Commissioned Officers doing duty in the Murree and Abottabad Road	- - -	8,486 11 1	—	—
3. Pensions:				
Pensions to Native Commissioned and Non-Commissioned Officers, Rank and File, of the Provincial Irregular Force and Provincial Police Battalions	10,718 1 9	10,698 3 2	—	—
Pensions to Heirs of ditto	12,961 15 7	13,467 3 4	—	—
CENTRAL PROVINCES:				
1. General:				
Officers on Special Duty at Rajpootana	2,557 6 -	1,174 8 -	—	—
Revenue Surveyors	- - -	195 12 -	—	—
Cantonment Joint Magistrate	- - -	304 6 -	—	—
Native Hospital Establishment	35 - -	345 14 -	—	—
2. Public Works:				
Non-Commissioned Officers doing duty in the Public Works Department	274 6 10	63 12 -	- - -	- - -
OUDE TERRITORY:				
1. General:				
Revenue Surveyors	195 12 -	2,719 2 -	—	—
Cantonment Joint Magistrates	- - -	804 8 -	—	—
2. Public Works:				
Non-Commissioned Officers doing duty in the Public Works Department	293 1 10	- - -	- - -	- - -
3. Pensions:				
Pensions to Native Commissioned and Non-Commissioned Officers, Rank and File, of the Oude Irregular Force, Oude Police Battalion, and Ex-King of Oude's Army	1,318 15 3	1,258 4 -	—	—
Pensions to Heirs of ditto	351 10 8	402 - 8	—	—
BRITISH BURMAH:				
1. General:				
Non-Commissioned Officers doing duty in the Public Works Department	349 7 10	- - -	- - -	- - -
Total of Title I. *Rs.*	- - -	- - -	- - -	- - -
Title II.				
INDIA:				
1. General:				
Purchase of Instruments	- - -	400 - -	—	—
Messing certain Patients of the Ship "Bentinck"	- - -	400 - -	—	—
Railway Department	890 7 2	—	—	—
2. Durbar and Political:				
Commissariat Establishment, Victualling	3 12 -	384 - -	—	—
Commissariat Stock	- - -	264 2 11	—	—
Commissariat Cattle	- - -	2,325 7 6	—	—
Victualling Europeans	1,737 12 11	2,418 9 3	—	—

undermentioned Governments, for Pay of Army Staff and Establishments, and Army Supplies, &c.—*continued.*

TOTAL OF THE YEAR.		Annual Total of each Government.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
904 12 –	11,369 10 10				
356 13 5	8,669 5 1				
23,680 1 4	24,165 6 6	69,146 1 2	- - - -	- - - -	69,146 1 2
2,592 6 –	2,020 8 –				
274 6 10	63 12 –	4,951 – 10	- - - -	- - - -	4,951 – 10
195 12 –	3,523 10 –				
293 1 10	—				
1,670 9 11	1,660 4 8	7,343 6 5	- - - -	- - -	7,343 6 5
- - -	- - -	349 7 10	- - - -	- - - -	349 7 10
- - -	- - -	2,73,719 14 5½	- - - -	- - - -	2,73,719 14 5½
890 7 2	800 – –				

Appendix, No. 2.—Civil Charges.—Statement showing, in detail, the Sums Disbursed on Account of the

GOVERNMENTS.	AS PER COMPILATION STATEMENT.		AS PER CASH ACCOUNT CURRENT.	
	ARREAR.	CURRENT.	ARREAR.	CURRENT.
Title II—*continued.*				
India—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
2. Durbar and Political—*continued.*				
Dead Stock	1,011 11 1	4,853 14 –	—	—
Stock Contingencies	– – –	1 7 –	—	—
Feeding Elephants	236 13 10	35,236 13 8	—	—
Gear to ditto	– – –	1,012 7 8	—	—
Feeding Bullocks	175 8 2	14,589 – –	—	—
Gear to ditto	– – –	2,390 4 8	—	—
Feeding Horses	263 8 9	9,158 4 1	—	—
Hire of Camels	– – –	27,800 11 1	—	—
Hire of Mules	– – –	6,880 14 –	—	—
Hire of Carts	– – –	8,307 4 6	—	—
Hire of Coolies	2,450 9 4	6,851 14 2	—	—
Dâwk	– – –	105 – –	—	—
Bullock Train	– – –	2,277 11 –	—	—
Compensation for Injury to Crops	796 12 3	—	—	—
Camp Contingencies	400 – –	7,005 1 7	—	—
Quartermaster's Marching Establishment	673 – 5	56,777 8 1	—	—
Supply of Bedding	– – –	211 15 –	—	—
Supply of Tents	– – –	94,045 1 9	—	—
Ordnance Department, Hire of Carts	– – –	1,597 6 4	—	—
Hire of Tent Lascars	– – –	82 9 6	—	—
Ordnance Department, Hire of Coolies	– – –	28 – –	—	—
Native Hospital Establishment and Necessaries	– – –	790 11 3	—	—
Supply of Bazar Medicines	– – –	28 5 7	—	—
Governor General's Council, Cost of Furniture	– – –	9,633 – 3	—	—
Carriage for ditto	– – –	1,104 8 –	—	—
Carriage Camp Contingencies	– – –	997 10 –	—	—
Governor General's Tour, Native Hospital, and Sick Transport Charges	– – –	90 15 2	—	—
3. Surveyor General's Department:				
Feeding Elephants	– – –	49 4 11	—	—
Hospital Necessaries	– – –	3 – –	—	—
Bazar Medicines	– – –	27 14 9	—	—
Conveyance of Medical Stores	– – –	14 11 –	—	—
4. Eastern Settlements:				
Singapore:				
Supply of Stores	– – –	2,689 15 8	—	—
Freight for Stores	– – –	773 8 –	– – –	– – –
Penang:				
Supply of Stores	– – –	1,643 3 2	—	—
Freight for Stores	– – –	472 8 –	– – –	– – –
5. Port Blair:				
Supply of Provisions	8,526 5 9	1,36,750 7 8	—	—
Supply of Stores	– – –	1,90,740 3 10	—	—
Dead Stock	– – –	1,591 – –	—	—
Rations and Contingencies	– – –	1,414 15 1	—	—
Shipping and Landing Stores	– – –	5 8 –	—	—
Freight	– – –	23,586 3 6	—	—
Cost of Stock Articles issued by the Presidency Commissariat	– – –	—	—	—
6. Electric Telegraph Department	1,119 2 8	5,880 4 11	– – –	– – –
BENGAL:				
1. General:				
Supply of Stores	– – –	1,071 9 1	—	—
Supply of Provisions	– – –	106 8 3	—	—
Stock Carriage and Contingencies	– – –	4 10 5	—	—
Sea and River Provisions to Convicts	– – –	881 11 10	—	—
Feeding Elephants	– – –	6,307 15 4	—	—
Hire of Carts	– – –	106 1 –	—	—
Hire of Coolies	– – –	94 1 10	—	—
Hire of Boats	– – –	11 8 –	—	—
Freight and Carriage of Medical Stores	– – –	699 9 4	—	—
Supply of Hospital Necessaries	– – –	6 3 –	—	—

undermentioned Governments, for Pay of Army Staff and Establishments, and Army Supplies, &c.—*continued.*

TOTAL OF THE YEAR.		Annual Total of each Government.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*
7,749 8 9	2,97,277 10 -				
- - -	94 14 8				
8,639 15 11	2,98,172 8 8				
- - -	3,463 7 8				
- - -	2,115 11 2				
8,526 5 9	3,65,598 14 9				
1,119 2 8	5,880 4 11	6,93,516 7 6	3,801 12 -	11,040 - 10	7,00,754 12 4
		9,289 14 1	- - - -	- 8 6	9,290 6 7

Appendix, No. 2.—Civil Charges.—Statement showing, in detail, the Sums Disbursed on Account of the

GOVERNMENTS.	AS PER COMPILATION STATEMENT.		AS PER CASH ACCOUNT CURRENT.	
	ARREAR.	CURRENT.	ARREAR.	CURRENT.
Title II.—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
NORTH WEST PROVINCES:				
1. General:				
Feeding Elephants	- - -	13,807 4 3	—	—
Feeding Bullocks	- - -	2,823 1 6	—	—
Stock Carriage and Conveyance	- - -	83 8 -	—	—
Hire of Camels	181 10 2	157 7 5	—	—
Hire of Carts	- - -	110 8 -	—	—
Hire of Coolies	- - -	43 12 -	—	—
Railway	- - -	56 7 9	—	—
Native Hospital Establishment	1 - 7	924 4 3	—	—
Supply of Bazar Medicines and Necessaries	249 1 11	45 11 8	—	—
Conveyance of Medical Stores	- - -	169 5 11	—	—
Supply of Ice	1,200 - -	—	—	—
PUNJAB:				
1. General:				
Conveyance of Medical Stores	- - -	451 6 1	—	—
Feeding Camels	7 8 4	—	—	—
CENTRAL PROVINCES:				
1. General:				
Compensation for Dearness of Provisions	150 4 11	496 12 10	—	—
Dead Stock	- - -	13 10 2	—	—
Hire of Camels	- - -	431 1 1	—	—
Hire of Bullocks	- - -	17 7 10	—	—
Hire of Carts	508 2 6	535 6 6	—	—
Supply of Bazar Medicines	81 1 5	187 4 1	—	—
Supply of Hospital Necessaries	- - -	67 4 11	—	—
Hire of Coolies	9 - -	—	—	—
Total of Title II. *Rs.*	- - -	- - -	- - -	- - -
Total of Titles I. and II. *Rs.*	- - -	- - -	- - -	- - -

Fort William, Military Accountant's Office,
5 December 1864.

J. A. Robertson,
Head Uncovenanted Assistant to the Military Accountant.

undermentioned Governments, for Pay of Army Staff and Establishments, and Army Supplies, &c.—*continued.*

TOTAL OF THE YEAR.		Annual Total of each Government.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1,631 12 8	18,221 6 9	19,853 3 5	- - - -	- - - -	19,853 3 5
7 8 4	451 6 1	458 14 5	- - - -	1 - 3	459 14 8
748 8 10	1,748 15 5	2,497 8 3	- - - -	11 4 -	2,508 12 3
- - -	- - -	7,25,615 15 8	3,801 12 -	11,052 13 7	7,32,867 1 3
- - -	- - -	9,99,335 14 1½	3,801 12 -	11,052 13 7	10,06,586 15 8½

(signed) *G. M. Hill*, Lieutenant Colonel,
Military Accountant.

(True Copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

Appendix, No. 3.—ADJUSTED MILITARY CHARGES.

STATEMENT showing, in Detail, the Sums Disbursed on account of the Government of *Madras* for Pay of

Chapter.	Section.	Article.		AS PER COMPILATION STATEMENTS. ARREAR.	AS PER COMPILATION STATEMENTS. CURRENT.	AS PER CASH ACCOUNT CURRENT. ARREAR.	AS PER CASH ACCOUNT CURRENT. CURRENT.
			TITLE I.				
			PERSONNEL:				
			EFFECTIVE ARMY:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
I.	I.	–	Horse Artillery	– – –	33 8 6	—	—
		1	Field Battery	591 7 7	1,826 15 1	—	—
		3	European Cavalry	– – –	7,331 1 7	—	—
		5	Native Cavalry	– – –	1,869 13 4	—	—
		6	European Infantry	637 7 7	11,447 13 1	—	—
		7	Native Infantry	2,295 15 10	8,808 14 4	—	—
		8	Engineers	1,521 10 2	5,227 9 5	– – –	– – –
		11	Staff Corps	692 15 11	10,497 8 6	– – –	– – –
		12	Unposted Officers	358 2 3	608 12 –	—	—
		–	Retired Officers	– – –	1,882 3 6	—	—
			COMMISSARIAT DEPARTMENT:				
VI.	I.	10	Dooley Bearers	– – –	324 8 –	– – –	– – –
			MEDICAL DEPARTMENT:				
VII.	I.	2	Surgeons	– – –	4,038 6 –	—	—
			1st Class Assistant Surgeons 2nd Class Assistant Surgeons	– – –	1,419 6 7	—	—
			ORDNANCE DEPARTMENT:				
IX.	I.	–	Warrant and Non-Commissioned Officers	– – –	145 14 –	– – –	– – –
			PENSIONS:				
X.	I.	2	European Warrant Non-Commissioned Officers, Rank and File	60 2 10	1,097 13 1	—	—
		3	Medical Warrant Officers	– – –	480 – –	—	—
		4	Natives of all Grades	9,884 9 10	7,656 5 8	– – –	231 – –
		5	Heirs	1,627 10 9	915 7 –	—	—
		7	Special	1,460 5 9	376 8 2	—	—
XIV.	II.	–	Family Allowance	41 4 2	184 – 1	– – –	– – –
XVII.	I.	–	Passage Money	2,718 – –	3,44,647 10 11	– – –	– – –
XVII.	II.	–	General Contingencies	84 8 5	3,017 15 –	– – –	– – –
			TOTAL of TITLE I. *Rs.*	– – –	– – –	– – –	– – –
			TITLE II.				
			COMMISSARIAT DEPARTMENT:				
III.	I.	2	Victualling Natives	173 13 –	58 14 5	—	—
		3	Stock Charges	– – –	12 8 –	—	—
		9	Horses	5 3 5	6,203 10 10	—	—
		11	Miscellaneous	– – –	6 2 –	—	—
		15	Medical Department	6 8 –	—	—	—
			TOTAL of TITLE II. *Rs.*	– – –	– – –	– – –	– – –
			TOTAL of TITLES I. and II *Rs.*	– – –	– – –	– – –	– – –

Fort William, Military Accountant's Office,
5 December 1864.

(signed) *J. A. Robertson,*
Head Uncovenanted Assistant to the Military Accountant.

APPENDIX, No. 3.—ADJUSTED MILITARY CHARGES.

ARMY, STAFF, and ESTABLISHMENTS, and ARMY SUPPLIES, including PENSIONS, during the Year 1863-64.

TOTAL OF THE YEAR.		Annual Total of the Department or Corps.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
591 7 7	1,860 7. 7	2,451 15 2			
- - -	9,200 14 11	9,200 14 11			
2,933 7 5	20,256 11 5	23,190 2 10			
1,521 10 2	5,227 9 5	6,749 3 7			
692 15 11	10,497 8 6	11,190 8 5			
358 2 3	2,490 15 6	2,849 1 9			
- - -	324 8 -	324 8 -			
- - -	5,457 12 7	5,457 12 7			
- - -	145 14 -	145 14 -			
13,032 13 2	10,757 1 11	23,789 15 1			
41 4 2	184 - 1	225 4 3			
2,718 - -	3,44,647 10 11	3,47,365 10 11			
84 8 5	3,017 15 -	3,102 7 5			
21,974 5 1	4,14,069 1 10	4,36,043 6 11	5,703 10 -	590 10 1	4,30,930 7 -
185 8 5	6,281 3 3	6,466 11 8	5 3 5	- - - -	6,461 8 3
22,159 13 6	4,20,350 5 1	4,42,510 2 7	5,708 13 5	590 10 1	4,37,391 15 3

(signed) *G. M. Hill*, Lieutenant Colonel,
Military Accountant.

(True copy.)
W. E. Gordon,
Assistant Comptroller General of Accounts.

Appendix, No. 4.—ADJUSTED MILITARY CHARGES.

STATEMENT showing, in Detail, the Sums Disbursed on account of the Government of *Bombay* for Pay of

Chapter.	Section.	Article.		AS PER COMPILATION STATEMENTS. ARREAR.	AS PER COMPILATION STATEMENTS. CURRENT.	AS PER CASH ACCOUNT CURRENT. ARREAR.	AS PER CASH ACCOUNT CURRENT. CURRENT.
			TITLE I.				
			EFFECTIVE ARMY:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
I.	I.	–	Horse Artillery	– – –	1,095 12 –	54 10 8	—
		1	Field Artillery	34 13 4	2,084 13 9	—	—
		3	European Cavalry	– – –	2,545 4 6	– – –	– – –
		6	European Infantry	739 14 5	8,915 15 8	—	—
		7	Native Infantry	359 6 11	5,839 8 6	—	—
		8	Engineers	210 – –	2,982 – –	– – –	– – –
		11	Staff Corps	– – –	1,946 6 3	– – –	– – –
		12	Unposted Officers	– – –	527 4 10	– – –	– – –
			MEDICAL DEPARTMENT:				
VII.	I.	2	Surgeons	– – –	1,461 – –	—	—
			First Class Assistant Surgeons Second Class Assistant Surgeons	168 14 –	547 14 –	—	—
			PENSIONS:				
X.	I.	1	To Europeans	398 12 –	—	—	—
		2	Warrant and Non-Commissioned Officers, Rank and File	– – –	44 9 6	—	—
		4	Native Commissioned and Non-Commissioned Officers, Rank and File	1,61,777 1 3	1,38,791 3 2	522 7 2	—
		5	Heirs	5,684 9 2	4,520 15 10	—	—
XIV.	II.	–	Family Allowance	7 8 –	70 12 6	– – –	– – –
XVII.	I.	–	Passage Money	– – –	7,100 – –	– – –	– – –
XVII.	II.	–	General Contingencies	– – –	1,717 10 5	– – –	– – –
			TOTAL of TITLE I. *Rs.*	– – –	– – –	– – –	– – –
			TITLE II.				
			CLOTHING DEPARTMENT:				
II.	I.	1	Making Uniforms, Europeans	– – –	629 8 –	—	—
		4	Making Uniforms, Native Troops	– – –	347 4 –	—	—
			COMMISSARIAT DEPARTMENT:				
III.	I.	2	Victualling Natives	– – –	808 9 5	—	—
		15	Medical	3 – –	—	—	—
			TOTAL of TITLE II. *Rs.*	– – –	– – –	– – –	– – –
			TOTAL of TITLES I. and II. *Rs.*	– – –	– – –	– – –	– – –

Fort William, Military Accountant's Office,
5 December 1864.

(signed) *J. A. Robertson,*
Head Uncovenanted Assistant to the Military Accountant.

Appendix, No. 4.—ADJUSTED MILITARY CHARGES.

Army, Staff, and Establishments, and Army Supplies, including Pensions, during the Year 1863-64.

TOTAL OF THE YEAR.		Annual Total of the Department or Corps.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
89 8 -	3,180 9 9	3,270 1 9			
- - -	2,545 4 6	2,545 4 6			
1,099 5 4	14,755 8 2	15,854 13 6			
210 - -	2,982 - -	3,192 - -			
- - -	1,946 6 3	1,946 6 3			
- - -	527 4 10	527 4 10			
168 14 -	2,008 14 -	2,177 12 -			
1,68,382 13 7	1,43,356 12 6	3,11,739 10 1			
7 8 -	70 12 6	78 4 6			
- - -	7,100 - -	7,100 - -			
- - -	1,717 10 5	1,717 10 5			
1,69,958 - 11	1,80,191 2 11	3,50,149 3 10	5,339 12 -	2,539 12 3	3,47,349 4 1
- - -	976 12 -	976 12 -			
3 - -	808 9 5	811 9 5			
3 - -	1,785 5 5	1,788 5 5	- - - -		1,788 5 5
1,69,961 - 11	1,81,976 8 4	3,51,937 9 3	5,339 12 -	2,539 12 3	3,49,137 9 6

(signed) *G. M. Hill*, Lieutenant Colonel,
Military Accountant.

(True copy.)
W. E. Gordon,
Assistant Comptroller General of Accounts.

Appendix, No. 5.—IMPERIAL AND COLONIAL GOVERNMENTS. - - -

STATEMENT showing, in Detail, the Sums Disbursed on Account of the undermentioned Pensions, during

GOVERNMENTS.	AS PER COMPILATION STATEMENT.		AS PER CASH ACCOUNT CURRENT.	
	ARREAR.	CURRENT.	ARREAR.	CURRENT.
Title I. **HER MAJESTY'S IMPERIAL GOVERNMENT, LONDON:**	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Artillery	397 11 6	670 10 6	—	—
English Pay of Officers	7 5 7	94,543 9 11	—	—
Sea Pay of Non-commissioned Officers of Her Majesty's Regiments	964 8 4	20,820 10 7	—	—
Additional Pay of a Schoolmaster	- - -	47 8 2	—	—
Pay of Privates whose Regiments went to England	- 4 2	26 1 -	—	—
Infantry	49 - 3	—	—	—
Gratuity	48 15 8	—	—	—
Pay of Non-commissioned Officers of Her Majesty's Regiments	480 15 9	—	—	—
Medical Comforts and Bedding	- - -	19,756 2 4	—	—
Family Allowance	14 1 6	318 3 -	—	—
Passage Money	- - -	3,10,832 13 1	—	—
Travelling Allowance	- - -	976 2 10	—	—
Registry of Medals	- - -	- 8 -	—	—
Compensation	- - -	37 3 6	—	—
Victoria Cross	73 7 6	986 - 4	—	—
Pensions	837 8 10	24 12 9	—	—
Chelsea Pensioners	1,012 8 10	21,042 5 5	—	—
Annuity	- - -	24 7 10	—	—
THIRD EXPEDITION TO CHINA:				
Medical Comforts and Bedding	- - -	3,085 3 9	—	—
Third Expedition	2,403 - -	1,664 8 4	—	—
Pensions to Heirs of Native Commissioned and Non-commissioned Officers, Rank and File, of the late China Volunteer Corps	3,719 6 -	2,141 14 -	—	—
HER MAJESTY'S COLONIAL GOVERNMENTS:				
CHINA:				
Family Allowance	- - -	20 - -	—	—
Orphan Pensions	- - -	10 - -	—	—
Eleventh Bengal Cavalry	409 3 -	—	—	—
Head Money	1,034 4 1	—	—	—
CEYLON:				
Conveyance of Men	- - -	16,327 2 -	—	—
Gratuity to Pioneer Corps	- - -	4,865 8 -	—	—
Staff and Contingent Charges on Special Duty at Ceylon	- - -	404 8 -	—	—
Ceylon Pioneers	34,644 9 3	13,117 3 1	—	—
Passage Money	- - -	30,510 - -	—	—
Head Money	- - -	50 5 7	—	—
Staff of Major M'Muller	- - -	1,200 - -	—	—
Contingent Charges	16 2 -	—	—	—
Travelling Allowance	289 8 -	—	—	—

Appendix, No. 5.—IMPERIAL AND COLONIAL GOVERNMENTS.

Governments, for Pay of Army, Staff, and Establishment, and Army Supplies, including the Year 1863-64.

TOTAL OF THE YEAR.		Annual Total of each Government.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
3,886 7 11	4,70,107 3 3	4,73,993 11 2			
61,226 - -	7,491 10 1	13,614 - 1			
		4,87,607 11 3	- - - -	200 7 9	4,87,808 3 -
1,443 7 1	30 - -	1,473 7 1	- - - -	- - - -	1,473 7 1
34,950 3 3	66,474 10 8	1,01,424 13 10	- - - -	24,041 4 -	1,25,466 1 11

Appendix No. 5.—Statement showing, in Detail, the Sums Disbursed on Account of the undermentioned

GOVERNMENTS.	AS PER COMPILATION STATEMENT.		AS PER CASH ACCOUNT CURRENT.	
	ARREAR.	CURRENT.	ARREAR.	CURRENT.
Title I.—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
ACCOUNT CURRENT WITH LONDON:				
Lord Clive's Fund:				
Bengal	6,079 1 4	59,035 6 6	—	—
Madras	318 14 6	1,883 9 2	—	—
Pay of Non-commissioned Officers	31 14 9	—	—	—
Total of Title I. *Rs.*				
Title II.				
HER MAJESTY'S COLONIAL GOVERNMENTS:				
CHINA:				
Supply of Stores		5,379 2 8	—	—
Supply of Provisions		20,052 1 4	—	—
CEYLON:				
Hire of Carts		1,670 6 —	—	—
Supply of Bazar Medicines	9 1 9	5 — —	—	—
Supply of Blankets		2,286 8 —	—	—
Total of Title II. *Rs.*				
Total of Titles I. and II. *Rs.*				

Fort William, Military Accountant's Office,
5 December 1864.

(signed) *J. A. Robertson,*
Head Uncovenanted Assistant to the Military Accountant.

Governments, for Pay of Army, Staff, and Establishment, and Army Supplies, &c.—*continued.*

TOTAL OF THE YEAR.		Annual Total of each Government.	Deduct Opening Inefficient Balance.	Add Closing Inefficient Balance.	NET TOTAL.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
6,429 14 7	60,918 15 8	67,348 14 3	- - - -	- - - -	67,348 14 3
- - -	- - -	6,57,854 14 6	- - - -	24,241 11 9	6,82,096 10 3
- - -	25,431 4 -	25,431 4 -	- - - -	- - - -	25,431 4 -
9 1 9	3,961 14 -	3,970 15 9	- - - -	- - - -	3,970 15 9
- - -	- - -	29,402 3 9	- - - -	- - - -	29,402 3 9
- - -	- - -	6,87,257 2 3	- - - -	24,241 11 9	7,11,498 14 -

(signed) *G. M. Hill,* Lieutenant Colonel,
Military Accountant.

(True Copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

SUPPLEMENTARY STATEMENT of MILITARY CHARGES in the BENGAL PRESIDENCY, for the Year 1863-64.

CHAPTER.	SECTION.		AMOUNT.
		TITLE I.—PERSONNEL: EFFECTIVE SERVICES:	*Rs. a. p.*
I.	I.	Regimental Pay and Allowances - -	2,344 11 –
I.	II.	Army and Garrison Staff - - - -	1,129 11 –
III.	I.	Barrack Department - - - -	471 8 –
VI.	I.	Commissariat Department - - - -	47,343 1 –
VII.	II.	Medical Department - - - - -	72,659 5 –
IX.	II.	Ordnance Department - - - -	28 – –
XI.	II.	Stud and Remount Department - - -	3,541 1 –
XIII.	- -	Surveys, Topographical - - - -	4 8 –
XVII.	II.	General Contingencies - - - -	4,12,403 1 –
		TITLE II.—MATERIEL:	
I.	I.	Barrack Department - - - - -	37,185 14 –
II.	I.	Clothing Department - - - - -	1,20,782 – –
III.	I.	Commissariat Department - - - -	12,39,404 6 –
IV.	I.	Medical Department - - - - -	19,165 5 –
V.	I.	Ordnance Department - - - -	1,74,590 10 –
VI.	I.	Stud and Remount Department - - -	99,119 3 –
		NON-EFFECTIVE SERVICES:	
		Pensions - - - - - - - -	5,251 15 –
		TOTAL - - - *Rs.*	22,35,424 3 –

Military Department, Account Branch,
March 1866.

(signed) *Arthur Broome*,
Cont. General of Military Expenditure.

MADRAS.

ANNUAL STATEMENT of RECEIPTS in the MILITARY DEPARTMENT, *Madras*, from 1st May 1860 to 30th April 1861.

BALANCE of Cash remaining on 1 May 1860, in the Treasuries of the undermentioned Paymasters, &c.:				
MILITARY DEPARTMENT:			*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Paymaster at the Presidency			11,824 3 5		
Paymaster at Vellore			191 3 3		
Paymaster at Trichinopoly			2,570 10 7		
Paymaster in the Ceded Districts			1,890 14 3		
Paymaster in Mysore			6 – –		
Paymaster at Secunderabad			22,407 13 8		
Paymaster to the Nagpore Subsidiary Force			2,721 11 –		
Paymaster at Vizagapatam			4,691 4 5		
Paymaster at Rangoon			71,434 7 4		
Deputy Paymaster in Malabar and Canara			1,024 6 11		
Deputy Paymaster at Masulipatam			33 9 11		
Deputy Paymaster at Poonamallee			2,367 13 7		
Auditor of Commissariat Accounts			61,874 13 7		
				1,83,038 15 11	
Superintendent of Family Payments			– – –	3,46,533 – 3	
					5,29,572 – 2
RECEIPTS:					
ORDINARY:		*Rs. a. p.*	*Rs. a. p.*		
GENERAL:					
Income Tax:					
Three per Cent.		– – –	1,45,903 – 1		
Two per Cent.		– – –	3,234 3 –		
One per Cent.		– – –	50,246 8 –		
				1,99,383 11 1	
Amount of Stamps on Queen's Brevet Commissions to Officers in Her Majesty's Service		– – –	7 8 –		
Amount of Stamps, Company's Commissions		– – –	52 8 –		
Amount of Stamps on Queen's Commissions to Officers in the Company's Service		– – –	52 8 –		
Postal Department:					
Collected in Cash		– – –	112 8 –		
			21,003 9 2		
Ecclesiastical Department:					
Recoveries from Chaplains on account of Pay and Allowances overdrawn in former years		– – –	– – –	21,116 1 2	
Public Works:					
Rent of Government Buildings		– – –	6,070 10 9	1,633 9 5	
Cantonment Fund:					
Rent of Grass Lands		– – –	1,475 1 6		
				7,545 12 3	
Military:					
Amount of Bazar Collections		– – –	– – –	83,589 4 4	
					3,13,268 6 3
EXTRAORDINARY:					
GENERAL:					
Amount of value of Books sold at the Library of the Board of Examiners		– – –	157 – –		
Amount of Retrenchments		– – –	22 5 8		
				179 5 8	
JUDICIAL:					
Amount of Retrenchments		– – –	241 15 2		
Sales of Cast Horses belonging to the Mounted Police at the Presidency, and of the Malabar Police Corps		– – –	3,377 7 6		
				3,619 6 8	
REVENUE:					
Amount of Retrenchments		– – –	– – –	1 4 4	
MILITARY:					
Sales of Provisions:					
Amount recovered by Paymasters for the supply of Provisions and Hospital Diet		52,030 2 1			
Amount of unserviceable Provisions, &c., sold by the Executive Officer of the Commissariat Department		5,26,642 12 3			
Amount of Provisions, &c., sold in the Eastern Settlements		40,170 9 11			
Sales of Commissariat Stores		—	6,18,843 8 3		
Sales of Military Stores:					
Amount of unserviceable Military Stores sold		1,05,518 4 6			
Amount value of Tents supplied to Officers of the Army		1,522 10 1			
Amount of Military Stores sold by the Executive Commissariat Officers		667 9 2			
Amount of unserviceable articles, &c., sold by the Executive Commissariat Officers		11,500 2 9			
Amount of unserviceable articles sold in the Eastern Settlements		4,18,855 5 6			
Amount value of Military Stores supplied on account of Her Majesty's Government, Labuan		42 4 4	4,61,023 1 5		
Amount value of Military Stores supplied to the Troops proceeded to the China Expedition of 1859-60		544 3 7			
Amount value of Military Stores supplied to His Highness the Nizam's Contingent		1,27,737 2 –			
Sales of Medical Stores:			2,35,364 8 6		
Amount of Medical Stores sold		3,278 14 11			
Amount of unserviceable Medical Stores sold		1,152 2 4			
Amount value of Medical Stores supplied to His Highness the Nizam's Contingent		10,784 2 4			
Amount value of Medical Stores supplied to the Troops proceeded to the China Expedition of 1859-60		439 15 –			
Sales of Horses and Cattle:			15,655 2 7		
Amount realised from the Sale of Public Cattle, &c.		16,134 4 –			
Amount value of Horses supplied to Officers of the Army		60,900 – –			
			77,034 4 –		

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1860 to 30th April 1861—*continued.*

RECEIPTS—*continued.*					
EXTRAORDINARY—*continued.*					
Military—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Sales of Clothing Stores:					
Amount value of Clothes supplied on Payment, as well as Great-coats, &c., sold	47,402 14 4				
Amount value of Clothing Stores supplied to Her Majesty's Government of Ceylon	1,005 15 10				
		48,408 14 2			
Retrenchments, &c., recovered:					
Amount of Table Money on account of Eastern Settlements	5,493 7 6				
Amount of Retrenchments	81,967 13 5				
Amount of Retrenchments appertaining to the Eastern Settlements	2,268 13 4				
Amount of Table Money, &c.	33,951 8 4				
Amount of Hutting Money	1,49,373 13 7				
		2,73,055 8 2			
Miscellaneous:					
Amount of Fines levied for Bad Provisions supplied to the Troops, also Stoppages from the Servants for neglect of Duty	21,758 6 11				
Amount of Batta on account of Dooly Bearers	2,160 14 8				
Amount of hire for the supply of Elephants, Camels, Bullocks and Carts, &c.	16,736 9 10				
Amount of Freight and Passage Money recovered on account of General Government of India, and taken as Madras Receipts	384 8 –				
Amount of Passage Money and Freight recovered on account of Government of Prince of Wales' Island, and taken as Madras Receipts	1,431 – –				
		42,471 7 5			
			17,71,856 6 6		
PROFIT AND LOSS:				17,75,656 7 2	
Amount of Surplus refunded from the advances made for making Tools, &c.	– – –	– – –	12,913 14 2		
Amount realised by the Sale of unserviceable articles	– – –	– – –	17 12 6		
Sundry Items of Retrenchments below 8 annas written off to this Head, now being recovered	– – –	– – –	– 2 2		
Amount of the Estates of Military Persons deceased, their names unknown, credited to this Head	– – –	– – –	18 4 –		
Amount realised by the produce of certain quantity of Grass and Kerby	– – –	– – –	1,271 3 7		
				14,221 4 5	
DEBT ACCOUNT:					
GENERAL:					
Military Fund	5,90,351 1 9				
Medical Fund	1,89,751 5 2				
Apothecaries Fund	23,917 11 7				
Deposits on account of the Estates of Military Persons deceased	37,070 2 3				
Deposits on account of the Government Savings Bank	3,19,509 15 5				
	11,60,600 4 2				
Advances Payable:					
Amount recovered from the Resident at Hyderabad, being the amount value and Packing Charges of Stationery supplied to him and to the Deputy Commissioner Raichoor Doeab	471 13 10				
		11,61,072 2 –			
Military:	*Rs. a. p.*				
Deposits of the Military Department	1,67,922 8 6				
Band Fund	59,558 – 1				
Mess Fund	36,127 3 8				
	2,63,607 12 3				
Advances Repayable:					
Advances to Officers and Corps	47,18,648 9 3				
Commissariat Advances	15,53,945 – 9				
Recoveries of Sundry Advances:	*Rs. a. p.*				
Advances made to Regimental Bazars, and on account of Forage	8,057 5 10				
Advances made at other Presidencies	2,43,846 10 11				
Value of Horses and Tents supplied to Officers of the Army	31,308 1 3				
Advances made to Individuals, &c., on account of the Public Service	15,239 6 6				
Accounts Fees on Commissions issued to Officers of the Army	105 – –				
Miscellaneous	18 1 6				
	2,98,574 10 –				
Bills Payable:		65,71,168 4 –			
Amount of Bills drawn by Paymaster on the Accountant General during this year	12,26,681 11 11				
Amount of Cash and Transfer Receipts drawn by Paymasters and Auditor of Commissariat Accounts, &c., during this year	33,71,691 2 2				
		45,98,372 14 2			
			1,14,33,148 14 4		
Supplies from London:				1,25,94,221 – 4	
Bonâ fide Savings, Effects, and Credits, &c.	– – –	3,53,098 12 5			
Amount recovered from different Officers for Advances received by them in London on various accounts	– – –	81,580 3 9			
Miscellaneous:					
Amount recovered on account of Stamps on Queen's Brevet Commissions paid by the Home Government	210 – –				
Amount recovered for Payments to be made in England	1,537 7 4				
Clothing Contingent Account:					
Amount recovered on account of the value of Sea Clothing supplied to the details arrived from England	7,501 1 4				
Amount recovered on account of Chelsea Hospital Pension overdrawn by an out-pensioner	– 14 –				
Amount of unclaimed Family Certificates of the Royal Gun Lascars in China	230 – –				
Amount recovered on account of Passage Money	813 10 9				
Amount recovered for Deficiencies of Stores unaccounted for by the Commanders of different Ships	203 15 7				
Amount recovered on account of Retrenchment	906 – 2				
		11,403 1 2			
Value of Stores received from England:					
Military Stores	12,72,357 7 2				
Medical Stores	1,95,665 2 5				
Clothing Stores	10,74,328 1 2				
Commissariat Stores	74,431 6 3				
		26,16,782 1 –			
			30,62,864 2 4		

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1860 to 30th April 1861—*continued.*

RECEIPTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
HER MAJESTY'S GOVERNMENT OF CEYLON:					
Amount advanced in Ceylon on account of Pay and Allowances	31 8 –				
Amount recovered on account of Pension overdrawn in last Year	– 2 –				
		31 10 –			
GENERAL GOVERNMENT OF INDIA:			30,62,895 12 4		
Amount received from the following Treasuries for Payments to the Madras Troops and to meet Commissariat Expenses:					
Resident at Hydrabad	39,42,249 13 11				
Resident at Hydrabad on account of Hydrabad Contingent	57,16,530 15 4				
Resident at Indore	343 – –				
Commissioner at Coorg	1,75,192 14 5				
Commissioner at Nagpore	17,27,091 5 6				
Commissioner to the Tenasserim Coast	4,84,854 10 8				
Deputy Commissioner, Shanay Gheen	1,97,391 15 –				
Deputy Commissioner at Henzadah	57,223 7 –				
Deputy Commissioner at Prome	5,67,447 6 7				
Assistant Commissioner at Tharwaddie	16,669 3 6				
Sub-Treasurer, Fort William	3,641 8 8				
Recoveries of Advances made by the under-mentioned Officers:					
Political Agent at Nagode	14,447 2 8				
Deputy Paymaster at Benares	10,251 6 4				
Political Agent, Bhopaul	30 – –				
Paymaster at Fort William	6,148 5 8				
Paymaster, Queen's Troops at Calcutta	10,869 6 9				
Deputy Commissioner at Fyzabad	300 – –				
Deputy Commissioner at Rangoon	11,19,057 – –				
Deputy Commissioner at Bassein	29,795 13 2				
Deputy Commissioner at Tonghoo	6,49,859 15 –				
Paymaster at Cawnpore	2,171 9 8				
Paymaster at Allahabad	468 – 10				
Political Agent at Rewah	20,735 7 7				
Paymaster at Dum Dum	156 8 9				
Paymaster at Allahabad, Moveable Column	200 – –				
Assistant Commissary General at Fort William	65 9 2				
Officer in charge of Treasury Chest, Goruckpore Field Force	864 10 9				
Officer in charge of Treasury Chest, Lucknow	50 – –				
Officer commanding Convalescent Depôt at Allahabad	61 4 3				
Assistant Commissary General at Allahabad	32 12 7				
Assistant Benares Executive Commissariat Officer at Dinapore	32 12 7 100 – –				
Assistant Benares Executive Commissariat Officer at Barrackpore	16 2 –				
Assistant Benares Executive Commissariat Officer at Ranegunge	5,170 – –				
Officer in charge of Treasure Chest, Nowgong	552 13 7				
Amount of Pay and Allowances, &c., disbursed in Bengal to Officers of this Presidency	90,839 – 4				
Officer in charge of Treasury Chest at Jaulnah	4,132 3 8				
Amount credited by Paymaster on account of Certificates issued on the Political Treasuries in Bengal on various Accounts	9,570 10 2				
Bills drawn on the Officer in charge of Treasure Chest at Port Blair	104 – –				
Amount recovered, being the Amount of anticipation Interest on Five-and-a-Half per Cent. Loan Certificates	63 8 11				
Recovery on account of Sums advanced in last Year for making up Clothing	3,344 15 5				
Amount realised by the Sale of Provisions, &c.	593 12 4				
Miscellaneous:					
	Rs. a. p.				
Amount of Stoppages on account of Family Certificates of the Madras Troops payable in Bengal	2,014 – –				
Amount recovered on account of Retrenchments	16,975 13 6				
Amount recovered on account of Table Money	1,387 9 –				
Amount recovered on account of Stamp Duty on the Commissions granted by the Supreme Government	45 – –				
Amount recovered on account of Military Fund	393 6 9				
Amount recovered on account of Orphan Fund	280 11 10				
Amount recovered on account of Family Contribution	66 – –				
Sundry items on account of Pay and Allowances advanced in former Years, now recovered	507 11 9				
Amount recovered on account of Government Horse sold in Bengal	450 – –				
Amount recovered on account of Clothing supplied by the Agent, Army Clothing, Calcutta	861 1 11				
Amount recovered, being value of Tent supplied from Allahabad Magazine	262 – 9				
Amount recovered for certain Stores supplied from Nagode Depôt	3 14 5				
Amount recovered, being the value of deficient Stores adjudged against the Commanders of Vessels during the Voyage from Madras to Calcutta	14 3 6				
Amount recovered on account of Clothing supplied to the Men of the Bengal Cavalry	134 6 10				
		23,396 – 3			
SECOND EXPEDITION TO CHINA:			1,48,97,117 5 –		
Amount recovered on account of Retrenchments	807 9 10				
Amount recovered on account of Table Money	46 11 6				
			854 5 4		
CHINA EXPEDITION, 1859-60:					
Amount received from the Commissariat Officer at Hong Kong for Payment of the Madras Troops	2,44,277 5 5				
Amount recovered on account of Retrenchments	298 11 6				
Amount recovered on account of Table Money	2,767 5 –				
Amount recovered on account of Advance made by the Commissariat Department to the Followers who proceeded to China	453 – –				
			2,47,796 5 11		
EXPEDITION TO PERSIA:					
Amount recovered on account of Retrenchments	– – –		487 14 5		
HER MAJESTY'S GOVERNMENT, LABUAN:					
Amount recovered on account of Retrenchments	256 4 2				
Amount realised by the Sale of Provisions, &c.	87 9 6				
			343 13 8		
HER MAJESTY'S COLONIAL GOVERNMENT IN CHINA:					
Amount recovered on account of Retrenchments	– – –		10 8 –		
HER MAJESTY'S GOVERNMENT, LONDON:					
Amount recovered on account of Retrenchments	– – –		7 – –		

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1860 to 30th April 1861—*continued.*

RECEIPTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
GENERAL GOVERNMENT OF INDIA—*continued.*					
BENGAL PRESIDENCY:					
Amount received from the following Treasury for Payments to the Madras Troops:					
Collector of Cuttack	1,95,051 9 7				
Recoveries of Advances made by the under-mentioned Officers:					
Collector of Shahabad	140 5 -				
Collector of Sasseram	3 10 8				
Superintendent of Darjeeling	4,080 - -				
Amount of Certificates issued on various Accounts	1,506 8 8				
Amount of Pay and Allowances disbursed in Bengal to Officers of this Presidency	52 - -				
		2,00,834 1 11			
GOVERNMENT OF PRINCE OF WALES' ISLAND:					
Amount received from the Resident Councillor at Singapore for Payments to the Madras Troops and to meet Commissariat Expenses	6,05,392 13 4				
Amount received from the Resident Councillor at Singapore for Payments to the Madras Troops at Labuan	20,503 7 9				
Amount received from the Resident Councillor at Penang for Payments to the Madras Troops	1,27,444 6 6				
Amount received from the Resident Councillor at Malacca for Payments to the Madras Troops	26,839 12 4				
Amount of Bills drawn on the Resident Councillor at Penang, Malacca, and Singapore on account of unclaimed Family Certificate	2,308 8 -				
Amount of Pay and Allowances, &c., disbursed by the Government of Prince of Wales' Island to Officers of this Presidency	10,573 15 4				
Amount recovered on account of Retrenchment	42 14 5				
		7,93,105 13 8			
			1,61,40,557 3 11		
BOMBAY PRESIDENCY:					
Amount received from the Collector at Belgaum for Payments to the Madras Troops stationed there	- - -	7,637 4 -			
Amount received from the Collector of Dharwar	- - -	374 15 8			
Amount received from the Collector of Sholapore	- - -	2,413 8 9			
Recoveries of Advances made to Officers of this Presidency by the under-mentioned Functionaries:					
Paymaster, Poonah	- - -	1,279 2 8			
Presidency Paymaster, Bombay	- - -	12,310 4 7			
Collector of Candeish	- - -	600 - -			
Collector of Sattara	- - -	5 - -			
Collector of Dhoolia	- - -	20 - -			
Deputy Commissary General, Bombay	- - -	29 3 9			
Officer in charge of Treasury Chest, Malwah Field Force	- - -	311 11 7			
Officer in charge of Treasury Chest at Asseerghur	- - -	700 - -			
Amount of Pay and Allowances, &c. disbursed in Bombay to Officers of this Presidency	- - -	87,643 8 8			
Amount of Certificates issued on Bombay on various Accounts	- - -	9,359 12 5			
Amount of Bills drawn on the Military Accountant at Bombay on various accounts	- - -	5,671 - -			
Miscellaneous:					
Amount of Stoppages on account of Family Certificates of the Madras Troops payable in Bombay	2,623 - -				
Amount recovered on account of Pay and Allowances, &c., overdrawn in former years	387 6 6				
Amount recovered on account of Retrenchments	1,810 7 -				
Amount recovered on account of Table Money	368 - -				
Amount realised by the Sale of Provisions	17 14 6				
Amount recovered on account of Band Fund	11 6 8				
Amount recovered on account of Navy Fund	234 12 -				
Amount recovered on account of House Rent	27 1 7				
Miscellaneous	9 5 5				
		5,489 5 8			
			1,33,844 13 9		
AGRA PRESIDENCY:					
Amount received from the following Treasuries for Payments to the Madras Troops, and to meet Commissariat Expenses:					
Deputy Commissioner at Saugor	- - -	6,51,895 13 3			
Deputy Commissioner at Jubbulpore	- - -	38,321 14 1			
Deputy Commissioner at Hossingabad	- - -	1,43,046 9 6			
Deputy Commissioner at Narasingapore	- - -	43,351 7 5			
Deputy Commissioner at Seonee	- - -	2,038 14 1			
Deputy Commissioner at Baitool	- - -	17,317 8 11			
Deputy Commissioner at Dumah	- - -	736 10 5			
Deputy Commissioner at Jhansee	- - -	2,104 15 10			
Deputy Collector at Bandah	- - -	2,934 5 1			
Deputy Collector at Allahabad	- - -	1,167 8 8			
Collector at Muttra	- - -	235 11 8			
Collector at Humeerpore	- - -	27 5 4			
Superintendent of Jaloan	- - -	1,161 12 4			
Amount of Pay and Allowances, &c.. disbursed in Agra to Officers of this Presidency	- - -	3,268 4 -			
Certificates issued on Agra on various Accounts	- - -	7,528 9 10			
PUNJAB:					
Certificates issued on various Accounts	- - -	113 13 11			
			9,15,911 4 4		
Remittances between Military, General, and Revenue Departments:					
General Treasury at the Presidency	- - -	85,62,754 15 7		3,28,47,430 2 8	
Commissioner in Mysore	- - -	31,76,287 9 3			
Resident at Travancore	- - -	1,51,899 8 3			
Amount recovered, being the value of Books sold at the Medical College	- - -	90 6 11			
			1,18,91,032 8 -		
Revenue	- - -	- - -	94,59,491 7 4		
Remittances of Public Works Department:					
Amount recovered from the Agents of the Ships, being the value of Public Works Stores short delivered	- - -	- - -	193 13 6		
				2,13,50,717 12 10	
					5,63,01,294 1 4
			TOTAL - - - *Co.'s Rs.*		5 68,30,866 1 6

(Errors excepted.)

Fort St. George, Military Accountant's Office,
31 October 1861.

(signed) *T. Gompertz*, Major,
Military Accountant.

N. B.—The transactions contained in the Accounts of the Examiner of Commissariat Accounts from October 1860 to April 1861 are not included in the Statement, in consequence of their non-receipt.

(signed) *T. M'Goun*, Lieutenant Colonel,
Controller, Military Finance.

True copy.

(signed) *W. E. Gordon*,
Assist. Comptroller Genl. of Accounts.

ANNUAL STATEMENT of DISBURSEMENTS in the MILITARY DEPARTMENT, *Madras*, from 1st May 1860 to 30th April 1861.

DISBURSEMENTS:

ORDINARY:

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
CIVIL DEPARTMENT:				
Political Disbursements chargeable on the Revenue:				
Carnatic:				
Carnatic Stipends of 1801	— — —	— — —	3,383 13 11	
Carnatic Stipends of 1855	— — —	— — —	2,548 4 4	
				5,932 2 3
Income Tax:				
Salary of a Clerk to conduct the Duties of Income Tax	— — —	— — —	— — —	214 10 8
Ecclesiastical:				
Salaries of Chaplains and Assistant Chaplains	— — —	90,595 7 —		
Sacramental and Travelling Allowance, including Establishments appertaining to Charges, and also Commissariat Supplies	— —	13,455 11 6		
			1,04,051 2 6	
Mint:				
Articles supplied to the Mint	— — —	— — —	19 9 7	
Observatory:				
Amount of Pay of a Writer employed on making Meteorological Observations at Secundrabad	— — —	— — —	180 — —	
Post Office:				
Salaries of the Inspectors and Deputy Postmasters at the Subordinate Stations, including Establishments and Contingencies	— — —	1,00,462 13 11		
Articles supplied to the General Post Office at the Presidency	— — —	1,064 15 5		
			1,01,527 13 4	
Pensions to Superannuated Servants in the Public Offices in the General Department	—	—		
Pensions, General Superannuation	— — —	367 1 4		
Pensions to the Families of Native Servants	—	—		
Pensions of the late Native Pension Fund	— — —	703 — —		
			1,070 1 4	
Civil Hospital and Vaccine Establishment:				
Amount of the Salaries of the Surgeons of the following Districts, including the Pay of the Apothecaries and Dressers:				
1st District	11,314 7 8			
2nd District	5,498 13 —			
3rd District	4,942 7 —			
4th District	4,818 7 8			
Garrison Surgeon	8,064 15 4			
Amount of one-third of the Establishment of the Principal Inspector General's Office, Medical Department	3,163 10 8			
Presidency Commissariat Charges	15,890 7 4			
		53,693 4 8		
Out-Stations:				
Allowance to the Surgeon for Medical Charge of Dispensary at Kamptee and Secundrabad, also Pay of Dressers	1,997 15 11			
Commissariat Charges	19,389 5 8			
		21,387 5 7		
			75,080 10 3	
Contribution to Public and Charitable Institutions:				
Donation to the Military Male Orphan Asylum	— — —	6,000 — —		
Maintenance of Boys at the Friend-in-Need Society	— — —	120 — —		
			6,120 — —	
Miscellaneous Charges:				
Field Batta Medical Allowances, &c. to different details employed on various purposes; and also Articles supplied by the Commissary General	—			
Amount of Batta, &c. to the Detachments employed in the Political Department	8,286 14 9			
Amount of Sundry Charges incurred on account of the General Department	359 13 —			
	8,646 11 9			
Amount of Commissariat Articles, &c. supplied to the General Department	3,758 1 10			
Amount of Commissariat Articles, &c. supplied to the Stationery Depôt	12,311 1 9			
Amount of Staff Salary for Mr. Scott, Chemical Examiner	3,727 6 8			
		28,443 6 —		
Sundry Charges incurred on account of General Government of India:				
Amount of Hire of Boats and Coolies	1,515 2 —			
Amount paid on account of Freight and Passage Money	517 — —			
		2,032 2 —		
Sundry Charges incurred on account of Bombay:				
Amount paid on account of Freight and Passage Money	1,476 — —			
Amount of Hire of Boats and Coolies	39 12 7			
		1,515 12 7		
			31,991 4 7	
Judicial:				
Amount of Batta, &c. paid on account of this Department	— — —	— — —	7,057 9 6	
Amount of Provisions, &c. supplied on account of this Department	— — —	— — —	6,674 11 2	
				3,33,772 14 3
Revenue:				
Amount of Batta, &c. paid on account of this Department	— — —	— — —	9,127 15 6	
Amount of Provisions supplied on account of this Department	— — —	— — —	5,414 5 11	
				14,542 5 5
Marine:				
Amount Value of Articles, &c. supplied to the Honourable Company's Steamers	— — —	— — —	6,156 11 9	
Amount Value of Articles, &c. supplied to the Lighthouse	— — —	— — —	79 10 2	
Amount Value of Articles supplied to the Master Attendant's Office	— — —	— — —	1,801 — 9	
				8,037 6 8
MILITARY DEPARTMENT:				
Pay and Allowances to Her Majesty's Troops, including General Staff and Contingencies, &c.:				
HER MAJESTY'S TROOPS:				
Light Dragoons:				
1st Dragoon Guards	2,62,979 9 3			
12th Lancers	16,775 8 2			
17th Lancers	1,86,003 3 1			
		4,65,758 4 6		
Foot:				
1st Regiment	3,23,865 12 —			
18th Regiment	3,16,222 13 8			
43rd Regiment	2,81,072 12 5			
44th Regiment	3,287 8 —			
60th Regiment	3,35,423 12 2			
66th Regiment	3,47,938 1 6			
68th Regiment	3,18,664 14 10			
69th Regiment	2,95,392 13 1			
74th Regiment	3,11,881 12 1			
91st Regiment	3,36,658 12 6			
		28,70,409 — 3		

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1860 to 30th April 1861—*cont^d*.

DISBURSEMENTS—*continued.*

ORDINARY—*continued.*

MILITARY DEPARTMENT—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Pay and Allowances to Her Majesty's Troops, including General Staff and Contingencies, &c.—*continued.*				
Her Majesty's Troops—*continued.*				
Royal Artillery :				
Horse Artillery	1,00,056 15 8			
Foot Artillery	1,69,153 - 8			
		2,69,210 - 4		
INDIAN ARMY:			36,05,377 5 1	
Corps of Engineers	- - -	1,06,163 14 11		
Corps of Artillery :				
1st Battalion	2,42,370 3 5			
2nd Battalion	3,04,664 12 7			
3rd Battalion	2,96,132 13 3			
4th Battalion	2,40,880 9 2			
5th Battalion, or Golundawze	1,80,466 9 7			
Horse Artillery	5,22,111 4 4			
Artillery Recruiting Depôt	1,64,900 10 6			
Artillery Officers unattached to any Corps	49 7 5			
		19,51,526 6 3		
1st Madras European Regiment	3,14,065 13 9			
2nd Madras European Regiment	3,06,145 10 7			
3rd Madras European Regiment	2,23,170 6 5			
		8,43,381 14 9		
Artillery Veteran Company	1,70,403 15 8			
Infantry Veteran Company	1,55,842 13 10			
		3,26,246 13 6		
Native Cavalry :				
1st Regiment	2,13,317 11 7			
2nd Regiment	2,27,218 7 4			
3rd Regiment	2,26,512 3 9			
4th Regiment	2,27,946 - 1			
5th Regiment	2,03,516 1 1			
6th Regiment	1,91,457 12 1			
7th Regiment	1,80,567 6 3			
8th Regiment	63,920 8 1			
Corners not posted to Corps	26,640 15 -			
Cadets of Cavalry not posted to Corps	2,907 5 3			
Cavalry Officers unattached to any Corps	6,437 3 2			
	15,70,441 9 8			
The Right Honourable the Governor's Body Guard	59,495 3 -			
		16,29,936 12 8		
Saddle Contract Fund	- - -	1,21,421 3 10		
Native Infantry :				
1st Regiment	1,97,036 5 1			
2nd Regiment	2 07 253 8 2			
3rd Regiment	2,07,028 13 9			
4th Regiment	1,83,226 2 2			
5th Regiment	1,89,102 5 3			
6th Regiment	2,05,691 2 -			
7th Regiment	1,93,069 4 4			
8th Regiment	1,79,616 15 6			
9th Regiment	1,89,512 - 9			
10th Regiment	1,95,264 14 8			
11th Regiment	1,77,038 7 8			
12th Regiment	1,77,025 8 1			
13th Regiment	1,95,183 3 2			
14th Regiment	1,74,329 12 9			
15th Regiment	1,82,059 14 10			
16th Regiment	1,88,769 3 4			
17th Regiment	1,93,506 4 9			
18th Regiment	1,88,333 10 -			
19th Regiment	1,90,495 - 5			
20th Regiment	1,64,349 13 10			
21st Regiment	35,401 10 2			
22nd Regiment	1,90,045 15 4			
23rd Regiment	1,63,026 8 3			
24th Regiment	1,87,458 - 3			
25th Regiment	1,97,056 12 4			
26th Regiment	2,04,252 7 10			
27th Regiment	1,83,460 12 4			
28th Regiment	1,88,060 15 11			
29th Regiment	1,74,601 9 4			
30th Regiment	1,94,007 11 4			
31st Regiment	1,88,264 - 0			
32nd Regiment	2,03,309 14 7			
33rd Regiment	1,93,076 4 2			
34th Regiment	1,80,495 3 2			
35th Regiment	1,95,896 4 11			
36th Regiment	1,89,729 13 2			
37th Regiment	1,90,658 4 11			
38th Regiment	2,08,774 3			
39th Regiment	1,84 340 7 -			
40th Regiment	1,58,810 12 7			
41st Regiment	1,75,524 13 5			
42nd Regiment	1,89,728 9 10			
43rd Regiment	1,87,715 4 9			
44th Regiment	1,86,359 7 11			
45th Regiment	2,07,482 13 10			
46th Regiment	1,86,751 4 2			
47th Regiment	1,85,429 9 3			
48th Regiment	1,57,160 3 10			
49th Regiment	1,87,812 5 8			
50th Regiment	1,78,470 8 3			
51st Regiment	1,94,081 2 1			
52nd Regiment	1,65,771 14 6			
Infantry Officers unattached to any Corps	76,402 8 5			
Cadets of Infantry not posted to Corps	74,231 4 10			
Recruiting Depôt for the Native Infantry	400 - -			
Madras Rifles	129 12 3			
1st Extra Regiment	12,242 - 8			
2nd Extra Regiment	2,556 7 6			
3rd Extra Regiment	57,728 6 9			
		98,19,911 9 -		

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1860 to 30th April 1861—*cont^d*

DISBURSEMENTS—*continued.*

ORDINARY—*continued.*

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
MILITARY DEPARTMENT—*continued.*															
Sick and Wounded Depôt													39,404	5	5
Sappers and Miners	2,78,717	4	1												
Madras Sappers Militia	41,049	14	5												
				3,19,767	2	6									
Corps of Guides				3,142	13	4									
Corps of Dooly Bearers				396	15	8									
Supernumeraries				40,462	2	1									
							3,63,769	1	7						
European Pensioners				2,27,153	8	3									
Native Invalids, consisting of—															
1st Veteran Battalion	Rs. 68,048	14	0												
2nd - ditto	76,674	3	—												
	1,44,723	1	9												
Native Pensioners	17,80,725	1	1												
Pensions to Wounded Officers	1,731	6	11												
Superannuated Pension	54,688	3	5												
				19,81,867	13	2									
							22,09,021	5	5						
													25,72,790	7	—
General, Division, Garrison, and Cantonment Staff							7,88,114	6	—						
Military Offices and Establishments, including Office Rent							2,80,861	13	7						
													10,68,976	3	7
Salaries, Establishments, and Contingencies of the Ordnance Department													6,19,107	6	6
Medical Department							7,26,395	1	11						
Deduct,—															
Amount Recovered on account of Salaries of Surgeon attached to the Female Asylum							2,100	—	—						
													7,24,295	1	11
Camp Equipage Department													1,91,795	14	5
Value of Stores received from London:															
Military Stores				12,72,357	7	2									
Amount of two-thirds Freight				44,834	1	7									
							13,17,191	8	9						
Medical Stores				1,95,665	2	5									
Amount of two-thirds Freight				1,942	8	5									
							1,97,607	10	10						
Commissariat Stores				74,431	6	3									
Amount of two-thirds Freight				2,694	9	9									
							77,126	—	—						
Clothing Stores				10,74,328	1	2									
Amount of two-thirds Freight				7,004	2	1									
							10,81,332	3	3						
													26,73,257	6	10
COMMISSARIAT:															
Grain and Provisions:															
Commissariat Grain and Provisions Department				3	5	—									
Grain and Provision Department				47,608	9	3									
Grain and Provision Supplies				9,407	14	8									
							57,019	12	11						
Cavalry Supplies:															
Cavalry Department				63,522	1	11									
Cavalry Supplies				81,015	2	6									
							1,44,537	4	5						
Timber:															
Timber Department				49,584	3	6									
Timber Supplies				899	1	—									
							50,483	4	6						
Ordnance Department:															
Military Store Department				5,067	8	10									
Ordnance Department				92,212	12	7									
Ordnance Charges				49,414	—	3									
							1,46,694	5	8						
Medical Department							21,711	3	11						
Clothing Department							16,954	15	3						
Expenses of Victualling the European Troops:															
Victualling Department				1,62,010	10	1									
Victualling Supplies				3,55,635	2	1									
							5,17,654	12	2						
Barrack Department:															
Barrack Department				27,957	14	4									
Barrack Supplies				49,500	12	9									
							77,458	11	1						
Beer received from England on account of the Canteens of European Regiments							6,97,591	14	5						
Arrack and Wine Department;															
Arrack Department				1,05,021	—	5									
Arrack Supplies				3,250	4	6									
							1,08,271	4	11						
Abkarry Charges							9,981	1	3						
Remount Department:															
Remount Charges				76,798	5	11									
Horses supplied and returned by Officers and Departments				34,190	13	7									
							1,10,989	3	6						
Hospital Supplies:															
Hospital Department				1,12,658	8	4									
Hospital Supplies				1,05,004	10	5									
							2,17,663	2	9						
Commissariat Establishment;															
Commissariat Department				2,83,222	4	10									
Commissariat Establishment				28,677	8	9									
							3,11,899	13	7						
Corps of Dooly Bearers							29,406	8	2						
Camp Equipage Department:															
Camp Equipage Charges				49,822	—	3									
Tent Cloth, &c., of the Camp Equipage Department				60,917	7	—									
							1,10,739	7	3						
Foot Artillery Draught Cattle							4,707	3	6						
Public Cattle Department and Breeding Establishment:															
Public Cattle Department				7,512	12	4									
Maintenance of Elephants, Camels, and Bullocks				2,20,500	—	4									
							2,28,012	12	8						
Clothing and Bedding to European Troops							7,310	13	—						
Stallions for Improving the Breed of Horses							556	11	—						
Breeding Establishment of Cows							18,020	11	2						
Arrears of Commissariat Charges				10,48,509	2	3									
Arrears of Commissariat Department				6,885	15	6									
							10,55,395	1	9						

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1860 to 30th April 1861—*cont^d.*

DISBURSEMENTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MILITARY DEPARTMENT—*continued.*				
Commissariat—*continued.*	Rs. a. p.			
Miscellaneous Charges:				
Charges Extraordinary	38,398 7 5			
Supplies to Public Officers	3,550 12 –			
Scavengers' Charges	2,316 6 1			
Personal Appointments	6,574 14 6			
Supplies of Personal Appointment	1,855 8 10			
Distilled Alcohol	529 10 11			
		53,225 11 9		
			39,06,285 14 7	
ORDINARY:				
Arrears of Charges Military		– – –	10,75,463 – 7	
Special Pensions and Gratuity		– – –	4,07,226 13 2	
Superannuation Pensions		– – –	5,436 9 1	
Colonels' Allowance		– – –	74,945 10 9	
Compensation for Regular Clothing, Bounty Clothing, and Light Clothing, including Advances		– – –	1,92,039 2 2	
Salaries, Establishments, &c. of Roman Catholic Priests		– – –	56,483 2 10	
Contingencies:				
Amount of Freight		14,713 4 1		
Amount of Passage-money		4,71,638 14 6		
Amount of Batta to Troops, &c.		8,05,641 7 9		
			18,91,993 10 4	
Eastern Settlements:				
Batta, &c. to the Troops serving in the Eastern Settlements		—		
Amount of Field Batta of Officers		—		
Freight Passage-money and Contingent Charges, &c.		12,76,679 9 2		
Arrears of Eastern Settlements		40,920 15 9		
Commissariat Charges, including Arrears		21,00,241 3 2		
Pegue Sappers' Battalion		2,786 12 9		
Retrenchments		730 6 8		
			34,21,358 15 6	
				3,32,99,448 7 7
				3,69,04,825 12 8
EXTRAORDINARY:				
CIVIL DEPARTMENT:				
GENERAL:				
Amount paid to Major R. Gill, on Special Duty at Adjunta, his Staff Salary and Establishment, &c.		– – –	– – –	6,495 12 –
MILITARY:				
Amount of Retrenchments repaid		– – –	36,402 10 5	
Tour of His Excellency the Commander in Chief:				
Amount of Batta paid, and also Hire of Coolies, &c.		– – –	1,419 10 11	
				37,822 5 4
				4,43,181 1 4
Profit and Loss:				
Loss on issuing Hyderabad Rupees to the Troops at the prescribed Rate of Exchange			– – –	30,151 3 3
Amount paid to Banseelaul Abeerchund, Contractor, for Losses sustained by him through an Attack by the Rebels, *vide* Orders of Government, dated 24th June 1859, No. 2269, and 7th September 1859, No. 3171			– – –	8,404 – –
For Amount of unadjusted Balance for Payments made on Family Certificates granted by the Tent Lascars, lately attached to the Left Wing, 12th Royal Lancers, written off to this Head, as per Order of Government, dated 19th October 1860, No. 3740			– – –	95 – –
Amount paid, being the difference between the Cost and Sale of Grass purchased for the Saugor Field Division, *vide* Orders of Government of 20th August 1861			– – –	145 9 6
Amount paid to Captain C. O. Lukin, Commanding Detailes, on account of the unadjusted Estates of the Details at Rangoon, as per Order of Government, dated 17th January 1860, No. 227			– – –	2,341 2 5
Amount paid, being the Amount Value of Equipments, &c., supplied to certain deserted Privates			– – –	28 4 4
				41,165 3 6
DEBT ACCOUNT:		Rs. a. p.		
GENERAL:				
Military Fund		23,108 – 7		
Amount of Subsistence paid to Officer employed under Native Powers		41,065 6 8		
Deposits on account of Government Savings Bank		3,30,568 8 9		
Deposits on account of the Estates of Military Persons deceased		10,688 14 3		
Amount of Expenses incurred for victualling Hydrabad and Mysore Convicts		50 3 3		
			4,25,481 1 6	
MILITARY:	Rs. a. p.			
Deposits of the Military Department	1,28,757 9 3			
Band Fund	58,480 10 5			
Mess Fund	352,64 6 8			
		2,22,461 10 4		
Advances Repayable:				
Advances made to Officers and Corps during the Year	45,50,555 4 –			
Amount of Commissariat Advances	6,52,731 4 4			
Sundry Advances Repayable:	Rs. a. p.			
Advances for Regimental Bazars, and on account of Forage	63,165 4 5			
Advances made to Individuals on account of the Public Service	165 – 3			
Advances made at other Presidencies	1,81,836 5 4			
Miscellaneous	9 4 –			
	2,45,175 14 –			
		54,57,462 6 4		
Bills Payable:				
Amount paid on account of Bills cancelled	435 8 6			
Amount of Receipts discharged by Paymaster	34,77,224 2 10			
		34,77,659 11 4		
			91,57,5 3 12 –	
				95,83,064 13 6

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1860 to 30th April 1861—*cont^d*.

DISBURSEMENTS—*continued.*

DEBT ACCOUNT—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
GENERAL—*continued.*				
SUPPLIES TO LONDON:				
Pensions to Out-Pensioners of Chelsea Hospital	63,751 9 11			
Amount of Furlough and European Rate of Pay to different Officers	2,38,042 8 11			
Amount paid on Family Certificates of different Individuals, recoverable in China by the Officer commanding a Company of the Royal Gun Lascars	1,055 – –			
Payments made out of *bonâ fide* Savings retained in India	7,301 1 5			
Miscellaneous:				
Amount paid to the Paymaster, Her Majesty's 43rd Regiment of Foot, for payment to the Men of his Regiment on account of Clothing Contingent, &c.	8,816 4 –			
Commissariat Stores purchased and supplied to England	90 15 5			
Amount paid on account of Passage Money	150 – –			
	9,057 3 5	3,19,207 7 8		
GOVERNMENT OF CEYLON:				
Amount of Pensions	4,030 8 9			
Amount of Pay and Allowances	137 15 5			
Amount of Passage Money	2,640 – –			
Amount Value of Provisions supplied	15 13 2			
Amount paid on account of Boat-hire	3 8 –			
Amount Value of Clothing Store supplied	1,005 15 10			
		7,833 13 2		
			3,27,041 4 10	
GENERAL GOVERNMENT OF INDIA:				
Amount of Interest paid on account of Loan Certificates	55 – –			
Amount of Bills drawn by the Officer in charge of the General Treasury at Moulmein, Tavoy, and Mergin	10,292 6 5			
Amount of Bills drawn by the Assistant Commissioner at Tounghoo	4,255 13 3			
Amount of Bills drawn by the Assistant Commissioner at Prome	1,565 5 5			
Amount of Bills drawn by the Assistant Commissioner at Henzada	187 – –			
Amount of Bills drawn by the Deputy Commissioner, Naghore	205 10 –			
Amount of Bills drawn by the Deputy Commissioner at Rangoon	240 – –			
Amount of Bills drawn by the Officer in charge of Treasury, Raichoor Dooab	13 8 –			
Amount of Bills drawn by the Resident at Hyderabad	200 – –			
Amount of Bills drawn by the Deputy Commissioner, West Berar	67 – –			
Amount of Bills drawn by the Deputy Commissioner, Lucknow	15 – –			
Amount of Bills drawn by the Sub-Treasurer, Calcutta	3,517 12 –			
Amount of Bills drawn by the Political Agent at Gwalior	5,099 14 11			
Amount of Bills drawn by the Collector of Customs in charge of Moulmein Treasury	3,010 3 10			
Amount paid on account of Bills drawn by the Paymaster, Fort William	30 – –			
Amount paid on account of Certificates granted by Officers in charge of Treasuries under General Government of India	2,040 12 4			
Amount of Extraordinary Charges on account of Madras Troops on Field Service, &c. &c.	1,14,670 9 10			
Amount of Disbursements to the Hydrabad Contingent	57,14,924 2 3			
Amount paid on account of Pensions	6,482 14 4			
Amount of Pensions on account of Her Majesty's Mission to Persia	752 12 –			
Amount of Pensions to the Heirs of Deceased Native Troops employed against Coorg	530 4 6			
Amount paid to the Assistant Commissary General, Cawnpore, for Commissariat Expenses	489 – –			
Amount of Pay and Allowances, &c. disbursed to Officers and Men of Her Majesty's Regiments to the Bengal Presidency	33,510 1 1			
Payments on account of Staff Salary of Colonel G. Balfour, C. B., Inspector General of Ordnance and Magazines, while employed on Special Duty in Bengal as a Member of the Military Finance Commission	20,000 – –			
Payments on account of the Salary of his Assistants	3,366 10 8			
Amount Value of Military Stores supplied to His Highness the Nizam's Contingent	1,27,737 2 –			
Amount Value of Medical Stores supplied to His Highness the Nizam's Contingent	10,734 2 4			
Amount Sales of Military Stores paid into the Treasury of the Resident at Hydrabad	8,000 – –			
Amount Sales of Commissariat Stores paid into the Treasury of the Resident at Hydrabad	48,678 4 6			
Amount Value of Pensions, &c. purchased and supplied to the Bengal Troops, &c.	29,701 10 10			
Amount paid on account of Freight and Passage Money, including Boat-hire	21,592 3 3			
Miscellaneous:				
Amount of Subscription to the Military Fund	25,117 8 9			
Amount of Subscription to the Medical Fund	1,337 14 5			
Amount of Subscription to the Apothecaries' Fund	239 6 3			
Amount of Subscription to the Band Fund	2,610 6 9			
Amount of Subscription to the Mess Fund	1,914 11 9			
Amount of Government Savings Bank Deposit lodged into the Bengal Treasury	30 7 10			
Amount refunded on account of Batta, &c. over-recovered in last year	282 10 6			
Amount of Retrenchments recovered in Bengal	348 5 8			
Amount of Table Money	281 – –			
Amount of Retrenchments	772 – 5			
Amount paid on account of Family Certificates which are recoverable in Bengal	11,089 – –			
Amount recovered in Bengal from the Officers of this Presidency on account of Pay and Allowances overdrawn by them	1,438 6 –			
Amount paid, being the Value of different Stores adjusted against the Commanders of Vessels, and originally stopped from the Bills of Freight	50 7 6			
Amount paid on account of Certificates of former years, now cancelled	123 8 10			
Amount paid on account of Bill drawn on the Moulmein Treasury, cancelled	19 14 6			
		46,555 13 2		
			62,18,571 – 11	
BENGAL PRESIDENCY:				
Amount of Bills drawn by the Collector of Cuttack	534 14 –			
Amount of Bills drawn by the Deputy Commissioner at Sumbulpore	64 – –			
Amount paid on account of Certificates issued by the Officers in charge of Treasuries under Bengal	58 – –			
			656 14 –	
HER MAJESTY'S GOVERNMENT, LABUAN:				
Amount of Pay and Field Batta to the Troops composing the Garrison of the above Island	39,768 8 –			
Pensions to the Heirs and Relatives of Native Troops deceased at Labuan	108 12 –			
Amount Value of Provisions, &c. purchased and supplied	6,404 13 11			
Amount Value of Military Stores supplied	42 4 4			
Amount paid on account of Table Money	644 – –			
Amount paid on account of Freight and Passage Money	1,244 5 10			
			48,212 12 1	

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1860 to 30th April 18[illegible] —*contd.*

DISBURSEMENTS—*continued.*

GENERAL GOVERNMENT OF INDIA—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a.	a. p.
SECOND EXPEDITION TO CHINA:				
Amount paid on account of Pay and Allowances, including Field Batta, &c.	1,995 10 7			
Amount paid on account of Freight and Boat-hire	3 8 –			
Amount paid on account of Pensions	360 8 –			
Amount paid on account of Retrenchment	32 5 7			
		2,392 – 2		
HER MAJESTY'S COLONIAL GOVERNMENT IN CHINA:				
Pensions to the Heirs and Relatives of Native Troops deceased who proceeded to China	34,713 5 5			
Amount paid on account of Boat-hire	7 – –			
Amount paid on account of Retrenchments	3 8 –			
		34,723 13 5		
HER MAJESTY'S GOVERNMENT, LONDON:				
Amount of Extra Pay conferred by Order of Merit	1,224 5 7			
Pensions to the Heirs and Relatives of Native Troops deceased and wounded in the Expedition	23,172 11 7			
		24,397 1 2		
EXPEDITION TO PERSIA:				
Amount of Field Batta to the Troops proceeded on Field Service	8,321 9 3			
Amount paid on account of Retrenchments	30 – –			
		8,351 9 3		
GOVERNMENT OF PRINCE OF WALES' ISLAND:				
Amount paid on account of Bills drawn by the Resident Councillors at Penang, Singapore, and Malacca	11,335 15 7			
Amount paid on account of Pay and Allowances, &c.	2,387 2 2			
Amount of Sales of Military Stores, &c. paid into the Treasuries of the Resident Councillors at Penang, Singapore, and Malacca	7,995 6 –			
Miscellaneous:	Rs. a. p.			
Amount Value of Provisions purchased and supplied	1,960 10 –			
Amount of Subscription to the Military Fund recovered by the Government of Prince of Wales' Island	2,147 8 10			
Amount of Subscription to the Medical Fund received by the Government of Prince of Wales' Island	741 9 –			
Amount of Subscription to the Band Fund received by the Government of Prince of Wales' Island	160 8 –			
Amount of Subscription to the Mess Fund received by the Government of Prince of Wales' Island	100 11 –			
Amount of Retrenchments recovered by the Government of Prince of Wales' Island	14 13 3			
Amount paid on account of Bills of former years, now cancelled	48 – –			
	5,173 12 1			
		26,892 3 10		
CHINA EXPEDITION OF 1859-60:				
Amount paid on account of Pay and Allowances, including Field Batta, &c.	4,41,033 11 1			
Amount paid on account of Freight and Passage Money, and also Boat-hire	12,17,006 4 16			
Amount paid on account of Pensions	10 7 6			
Amount Value of Military Stores supplied	544 3 7			
Amount Value of Medical Stores supplied	439 15 –			
Amount Value of Provisions, &c. supplied	1,94,764 10 11			
Amount paid for making Harness	1,525 11 9			
Amount paid to the Houses of Agency, being the Value of Coals, &c. supplied by them for the use of the Expedition	21,533 7 9			
		18,76,858 8 5		
			82,41,055 15 3	
BOMBAY PRESIDENCY:				
Amount paid on account of Certificates issued by the Officer in charge of Treasuries under Bombay Presidency	– – –	5,517 14 6		
Amount of Pay and Allowances to Officers of the Bombay Establishment	– – –	58,806 13 9		
Amount of sundry Pensions	– – –	19,756 3 2		
Amount paid on account of Bills drawn by the Deputy Collector, Shikarpoor	– – –	848 – –		
Payments on account of Sums recovered from the Officers of this Presidency by the Paymaster, Poonah, for Regimental Purposes, and credited to this Presidency in his Accounts	– – –	2,305 4 11		
Payments on account of Savings Bank Deposits lodged into the Bombay Treasuries	– – –	1,155 4 2		
Paid Messrs. Simpson & Co., on account of making new covered Waggon	– – –	1,450 – –		
Amount Value of Commissariat Stores purchased and supplied	– – –	5,634 – 6		
Amount paid on account of a Bill drawn by the Sub-Treasurer, Bombay	– – –	182 10 –		
Amount paid into the Bombay Treasury, being the unexpended Portion of Sums taken up by the Paymaster at Belgaum for Payments to the Madras Troops	– – –	825 2 1		
Miscellaneous Charges:				
Amount of Subscription to the Military Fund recovered in Bombay	1,926 11 7			
Amount of Subscription to the Mess Fund recovered in Bombay	289 11 6			
Amount of Subscription to the Mess Fund recovered in Bombay	289 1 3			
Amount of Retrenchments recovered in Bombay	2,468 – 2			
Amount paid for repairing Saddlery of the Bombay Government	333 – –			
Amount paid on Family Certificates which are recoverable in Bombay	426 – –			
Paid to the Deodorizing Agent, for purchase of certain Utensils	139 15 11			
Amount paid on account of House-rent	137 3 11			
Refunds for Over-Recoveries made in last year on account of Retrenchments, &c.	176 – 2			
		6,185 12 6		
			1,02,607 1 7	

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1860 to 30th April 1861—*cont^d.*

DISBURSEMENTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
AGRA PRESIDENCY:				
Amount of Bills drawn by the Assistant Commissioner at Leonee		12 – –		
Amount of Bills drawn by the Deputy Collector, Futtehpore		5,859 15 5		
Amount of Bills drawn by the Deputy Collector at Humeerpore		2,055 – –		
Amount of Bills drawn by the Deputy Collector at Allighur		70 – –		
Amount of Bills drawn by the Deputy Collector at Bonda		1,667 4 2		
Amount of Bills drawn by the Deputy Collector at Allahabad		105 – –		
Amount of Bills drawn by the Assistant Commissioner at Chandah		24 – –		
Amount paid on account of Certificates granted by the Officer in charge of Treasuries, Agra Presidency		150 – –		
Amount paid on account of Certificates of former years, now cancelled		36 9 4		
Amount remitted to the Deputy Commissioner, Jubbulpore, by a Draft from the Deputy Commissioner, Nagpore, being the Amount advanced by him to the Madras Troops		14,054 2 4		
Miscellaneous:				
Amount of Subscription to the Military Fund	1,079 6 10			
Amount of Subscription to the Medical Fund	2,996 5 –			
Amount of Subscription to the Apothecaries' Fund	171 10 9			
Amount of Subscription to the Band Fund	362 5 10			
Amount of Subscription to the Mess Fund	248 15 5			
Amount of Retrenchments	– 13 2			
		4,859 9 –		
			28,893 8 3	
				1,82,82,722 11 5
REMITTANCES between Military, Revenue, and General Department:				
General Treasury at the Presidency		65,608 15 1		
Commissioner in Mysore		35,285 6 4		
			1,00,894 5 5	
Revenue			93,047 14 11	
PUBLIC WORKS DEPARTMENT:				
Salaries, Establishments, and Contingencies of Public Works Department		2,54,766 3 7		
Advances on account of Public Works		1,88,626 7 5		
Amount paid on account of Two-thirds Freight on Public Works Stores brought out from England		1,605 4 6		
			4,44,997 15 6	
				6,38,940 3 10
				5,62,74,471 8 –
BALANCE OF CASH remaining on the 30th April 1861 into the Treasuries of the several Paymasters, &c., as follows:—				
Paymaster at the Presidency		2,606 – 8		
Paymaster at Trichinopoly		2,108 6 1		
Paymaster in the Ceded Districts		686 1 5		
Paymaster at Secunderabad		24,150 6 6		
Paymaster to the Nagpore Subsidiary Force		2,259 9 10		
Paymaster at Vizagapatam		2,585 9 7		
Paymaster at Rangoon		31,096 9 8		
Deputy Paymaster in Malabar and Canara		571 15 2		
Deputy Paymaster at Poonamallee		802 – 8		
Auditor of Commissariat Accounts		1,60,374 – 9		
			2,27,190 12 4	
Superintendent of Family Payments			3,29,203 13 2	
				5,56,394 9 6
		TOTAL – – – *Co.'s Rs.*		5,68,30,866 1 6

(Errors excepted.)

Fort St. George, Military Accountant's Office,
13 October 1861.

(signed) *T. Gompertz*, Major,
Military Accountant.

The transactions contained in the Accounts of Examiner, Court Accounts, from October 1860 to April 1861, are not included in this Statement, in consequence of non-receipt.

(signed) *T. M'Goun*, Lieut. Colonel,
Controller, Military Finance.

(True copy.)

W. E. Gordon,
Assist. Comptroller Genl. of Accounts.

ANNUAL STATEMENT of Receipts in the Military Department of the Government of *Madras*, from 1st May 1861 to 30th April 1862.

BALANCE of Cash remaining on the 1st May 1861, in the Treasuries of the undermentioned Paymasters &c. .

MILITARY DEPARTMENT :	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Paymaster at the Presidency	2,606 – 8		
Paymaster at Trichinopoly	2,108 6 1		
Paymaster in the Ceded Districts	686 1 5		
Paymaster at Secunderabad	24,150 6 6		
Paymaster to the Nagpore Subsidiary Force	2,259 9 10		
Paymaster at Vizagapatam	2,555 9 7		
Paymaster at Rangoon	31,096 9 8		
Deputy Paymaster in Malabar and Canara	571 15 2		
Deputy Paymaster at Poonamallee	802 – 8		
Auditor of Commissariat Accounts	1,60,374 – 9		
		2,27,190 12 4	
Superintendent of Family Payments	– – –	3,29,203 13 2	
			5,56,394 9

REVENUES AND RECEIPTS :

	Current.	Arrears.		
	Rs. a. p.	*Rs. a. p.*		
CIVIL ;				
Income Tax realised :				
One per Cent.	60,433 4 7	801 14 7		
Two per Cent.	5,736 7 5	753 13 11		
Three per Cent.	1,83,074 3 8	2,734 2 2		
	2,49,243 15 8	4,379 14 8	2,53,623 14 4	
Miscellaneous Receipts :				
Amount of Fees on Company's Commissions	15 – –			
Amount of Stamps on Company's Commissions	7 8 –			
Amount of Stamps on Queen's Commissions to Officers in the Company's Service	7 8 –			
		30 – –		
Amount Value of Books sold at the Library of the Board of Examiners	– – –	319 14 4		
Carnatic Stipends of 1855 :				
Recovery on account of Pensions overpaid in former years	– – –	1,003 14 6		
			1,353 12 10	
Judicial :				
Amount Sales of Cast Horses belonging to the Mounted Police	– – –	– – –	813 10 9	
Public Works :				
Rent of Government Buildings	– – –	28,543 2 8		
Amount received from the Advance made on account of Public Works in last year	– – –	500 – –		
			29,043 2 8	
Cantonment Fund :				
Rent of Grass Lands	– – –	– – –	356 11 8	
TOTAL CIVIL	– – –	– – –	– – –	2,85,191 4 3
MILITARY :				
Amount of Bazar Collections	– – –	– – –	3,05,484 10 2	
Sales of Provisions :				
Amount recovered by Paymasters from the Supply of Provisions and Hospital Diet	48,486 7 7			
Amount of unserviceable Provisions, &c., sold by the Executive Officer of the Commissariat Department	10,89,166 2 4			
Commissariat Department :				
Amount of Provisions, &c., sold on the Eastern Settlements	2,02,577 1 4	13,40,229 11 3		
Sales of Commissariat Stores :				
Amount of Military Stores sold by the Executive Commissariat Officers	868 4 2			
Amount of unserviceable Articles, &c., sold by the Executive Commissariat Officers	1,30,800 5 8			
mount of unserviceable Articles sold in the Eastern Settlements	2,96,045 11 6	4,27,714 5 4		
Sales of Military Stores :				
Amount of unserviceable Military Stores sold	74,972 15 –			
Amount Value of Tents supplied to Officers of the Army	200 – –			
Amount Value of Military Stores supplied on account of Her Majesty's Government, Labuan	15 15 11			
Amount Value of Military Stores supplied to Her Majesty's Navy	326 1 2			
Amount Value of Military Stores supplied to his Highness the Nizam's Contingent	10,731 4 2	86,246 4 3		
Sales of Horses and Cattle :				
Amount realised from the Sale of Rejected and Remount Horses	49,307 15 7			
Amount realised from the Sale of Public Cattle, &c.	1,12,898 1 9			
Amount Value of Horses supplied to Officers of the Army	60,150 – –	2,22,356 1 4		
Sales of Clothing Stores :				
Amount Value of Clothes supplied on payment, as well as Great Coats, &c., sold	– – –	1,54,085 5 –		
			22,30,631 11 2	
Retrenchments, &c. Recovered :				
Amount of Table Money on account of Eastern Settlements	6,714 9 –			
Amount of Retrenchment	2,29,475 7 2			
Amount of Retrenchments appertaining to the Eastern Settlements	3,515 11 6			
Amount of Table Money, &c.	47,557 5 2			
Amount of Hutting Money	45,328 7 4	3,32,591 8 2		
Miscellaneous :				
Amount of Fines levied for Bad Provisions supplied to the Troops, also Stoppages from the Servants for neglect of duty	17,454 2 1			
Amount of Batta on account of Dooly Bearers	1,984 12 5			
Amount of Hire for the Supply of Elephants, Camels, Bullocks, and Carts, &c.	99,556 4 7	1,18,995 3 1		
			4,51,586 11 3	
TOTAL MILITARY	– – –	– – –	– – –	20,87,703 – 7

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1861 to 30th April 1862—*continued.*

REVENUES AND RECEIPTS—*continued.*

Profit and Loss:								
Amount of Surplus refunded from the advances made for making tools, &c.						2,551 12 3		
Sundry items of Retrenchments below 8 annas written off to the head now recovered						1 15 2		
Amount realised by the produce of certain quantity of Grass and Kerby						1,932 9 5		
							4,486 4 10	
DEBT:								
Military Service Funds:								
Military Fund				6,15,909 5 2				
Medical Fund				1,62,261 4 6				
Apothecaries' Fund				22,655 13 11				
						8,00,826 7 7		
Regimental Funds:								
Band Fund				49,594 2 7				
Mess Fund				34,077 5 4				
						83,671 7 11		
Deposits:	Rs.	a.	p.					
Deposits on account of the Government Savings Bank				3,17,316 15 –				
Deposits on account of the Estates of Military Persons Deceased	1,24,761	8	6					
Deposits of the Military Department	33,96,024	6	2					
				35,20,785 14 8				
						38,38,102 13 8		
Advances Repayable:								
Advances to Officers and Corps				47,38,176 6 –				
Commissariat Advances				21,20,491 – 10				
Recoveries of Sundry Advances:								
Advances made to Regimental Bazars, and on account of Forage	8,050	14	2					
Advances made at other Presidencies	3,71,886	9	8					
Value of Horses and Tents supplied to Officers of Army	30,176	–	6					
Advances made to Individuals on account of Public Service	35,217	12	1					
				4,45,331 4 5				
						72,98,998 11 3		
Bills Payable:								
Amount of Bills drawn by Paymasters on the Accountant General during the year				4,46,598 5 4				
Amount of Cash and Transfer Receipts drawn by the Paymasters during the year				14,17,236 12 3				
						18,63,835 1 7		
TOTAL DEBT			*Rs.*				1,38,85,434 10 –	
LOCAL REMITTANCES FROM CIVIL TREASURIES OF THE GOVERNMENT OF MADRAS:								
Cheques drawn						2,29,11,172 10 6		
Public Service Remittance Transfer Receipts						7,89,305 – 3		
Privilege Remittance Transfer Receipts						8,44,949 9 6		
Sepoy Remittance Transfer Receipts						11,570 12 5		
Miscellaneous						63,025 14 3		
TOTAL LOCAL REMITTANCE from CIVIL TREASURIES of the Government of MADRAS			*Rs.*				2,46,20,023 14 11	

ADJUSTED MILITARY RECEIPTS ON ACCOUNT OF OTHER GOVERNMENTS:	Current.			Arrears.					
GENERAL GOVERNMENT OF INDIA:	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*			
Amount recovered on account of Retrenchment	4,746	5	6	1,955	2	4			
Amount on account of House Rent	787	11	9	—					
Amount on account of Clothing supplied from the Agency, 2nd Division, Allipore	8	7	4	—					
Amount on account of Table Money	389	10	–	—					
Amount on account of Freight and Passage Money	1,027	15	–	—					
Amount on account of Stamp Duty on the Commissions issued by the Supreme Government	–	–	–	7	8	–			
Amount realised by the Sale of Provisions	–	–	–	149	8	1			
Amount recovered for value of Military Stores supplied to the Troops of the Hyderabad Contingent by the Bengal Ordnance Department	–	–	–	31	12	–			
	6,960	1	7	2,143	14	5			
							9,104	–	–
GOVERNMENT OF PRINCE OF WALES' ISLAND:									
Amount recovered on account of Retrenchments	181	7	9	–	–	–	181	7	9
BOMBAY PRESIDENCY:									
Amount recovered on account of Retrenchment	130	1	–	—					
Amount on account of Table Money	384	12	–	108	–	–			
Amount being Rent of Public Buildings	20	–	–	—					
	534	13	–	108	–	–			
							642	13	–
AGRA PRESIDENCY:									
Amount recovered on account of Retrenchments	180	–	–	–	–	–	180	–	–
TOTAL ADJUSTED MILITARY RECEIPTS on Account of other Governments			*Rs.*						10,108 4 9

REMITTANCES FROM OTHER GOVERNMENTS:				
GENERAL GOVERNMENT OF INDIA:				
Amount received from the following Treasuries for payment to the Madras Troops, and to meet Commissariat Expenses:				
Resident at Hyderabad	45,97,462	1	–	
Resident on account of Hyderabad Contingent	19,34,694	2	10	
Commissioner at Nagpore	22,32,155	9	–	
Commissioner at Coorg	1,53,344	7	7	
Commissioner to the Tenasserim Coast	4,38,554	9	2	
Deputy Commissioner at Rangoon	15,04,702	10	6	
Deputy Commissioner at Tonghoo	8,24,257	6	9	
Deputy Commissioner at Bassein	5,138	8	4	
Resident at Indore	654	10	–	
Deputy Commissioner Shoay Gheen	58,031	2	5	
Deputy Commissioner at Hyderabad	215	6	4	
Deputy Commissioner at Prome	4,05,522	12	4	
Deputy Assistant Commissioner at Tharrawaddie	567	9	–	
Amount of Pay and Allowances disbursed in Bengal to Officers of this Presidency	5,10,015	15	–	
Public Service Transfer Receipts	3,58,747	3	1	
Privilege Remittance Transfer Receipts	16,200	–	6	
Sepoys Remittance Transfer Receipts	735	1	5	
Amount credited by Paymasters on account of Certificates issued on the Political Treasuries in Bengal on various Accounts	5,000	–		

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1861 to 30th April 1862—*continued.*

REVENUES AND RECEIPTS—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.
REMITTANCES FROM OTHER GOVERNMENTS—*continued.*			
General Government of India—*continued.*			
Miscellaneous:			
Recoveries of Advances made by the undermentioned Officers:			
Deputy Paymaster at Benares	4,035 6 1		
Paymaster at Fort William	2,667 2 4		
Paymaster, Queen's Troops at Calcutta	389 5 8		
Sub-Treasurer, Fort William	3,168 – 6		
Deputy Commissioner at Chandah	19 – –		
Assistant Commissioner, Ponghoo	4 – –		
Paymaster at Cawnpoor	452 12 3		
Paymaster at Allahabad	23 10 2		
Political Agent at Bhopaul	270 – –		
Paymaster at Dum Dum	506 3 4		
Assistant Commissary General at Fort William	357 5 10		
Officer in charge of Treasure Chest, Camp Chinsurah	324 2 7		
Officer Commanding at Meaday	2,421 7 8		
Station Staff Officer, Galle	13 5 6		
Amount of Stoppages on account of Family Certificates of the Madras Troops, payable in Bengal	2,495 – –		
Amount recovered on account of Medical Fund	138 8 11		
Amount recovered on account of Orphans' Fund	69 9 1		
Amount recovered on account of Band and Mess Funds	34 1 1		
		17,389 1 –	
BENGAL PRESIDENCY:			1,30,63,394 4 7
Amount received from the Collector of Cuttack for Payment of Madras Troops	– – –	1,66,220 7 6	
Public Service Transfer Receipts	– – –	1,484 1 3	
Privilege Remittance Transfer Receipts	– – –	195 8 6	
Sepoys' Remittance Transfer Receipts	– – –	134 8 –	
Amount of Certificates issued on various Accounts	– – –	85 – –	
Amount of Pay and Allowances disbursed in Bengal to Officers of this Presidency	– – –	209 – –	
Miscellaneous:			
Recoveries of Advances made by the undermentioned Officers:			
Assistant Commissioner, Hazareebaugh	30 11 6		
Collector of Cuttack	138 – –		
Amount of Savings Bank Deposits transferred to Bengal for Payments to be made there	139 7 2		
		308 2 8	
GOVERNMENT OF PRINCE OF WALES' ISLAND:			1,68,636 11 11
Amount received from the Resident Councillor at Singapore for Payment to the Madras Troops, and to meet Commissariat Expenses	– – –	5,64,000 – 5	
Amount received from the Resident Councillor at Singapore for Payment to the Madras Troops at Labuan	– – –	9,624 1 2	
Amount received from the Resident Councillor at Penang for Payment to the Madras Troops	– – –	71,339 2 3	
Amount received from the Resident Councillor at Malacca for Payments to the Madras Troops	– – –	15,946 9 6	
Public Service Transfer Receipts	– – –	2,186 12 5	
Privilege Remittance Transfer Receipts	– – –	480 2 4	
Amount of Bills drawn on the Resident Councillor at Penang, Malacca, and Singapore, on account of unclaimed Family Certificates	– – –	456 – –	
Amount of Pay and Allowances, &c. disbursed by the Government of Prince of Wales' Island to Officers of this Presidency	– – –	19,743 11 2	
			6,83,776 7 3
BOMBAY PRESIDENCY:			
Amount received from the undermentioned Officers for Payment to the Madras Troops:			
Collector of Belgaum	– – –	8,472 12 7	
Collector of Dharwar	– – –	2,179 3 11	
Collector of Sholapore	– – –	3,226 1 10	
Collector of Rutnagherry	– – –	103 4 1	
Commissariat Officer at Bombay	– – –	7,566 13 10	
Public Service Transfer Receipts	– – –	6,725 3 4	
Privilege Remittance Transfer Receipts	– – –	12,796 2 8	
Sepoys' Remittance Transfer Receipts	– – –	49 – –	
Amount of Pay and Allowances, &c. disbursed in Bombay to Officers of this Presidency	– – –	1,11,192 14 7	
Amount of Certificates issued on Bombay on various Accounts	– – –	1,526 8 7	
Miscellaneous:			
Recoveries of Advances made to Officers of this Presidency by the undermentioned Functionaries:			
Brigade Major, Poonah	27 – –		
Presidency Paymaster, Bombay	1,991 2 2		
Paymaster, Poonah	257 10 –		
Collector of Aurungabad	70 4 –		
Collector of Dhoolia	145 1 6		
Paymaster General, Depôt at Khandallah	10 – –		
Line Adjutant, Ahmednugger	10 – –		
Public Works Department at Bombay	125 – –		
Paymaster, Belgaum	400 – –		
Amount Value of Commissariat Stores purchased and supplied	20,701 – 9		
Amount of Stoppages on account of Family Certificates of the Madras Troops payable in Bombay	1,603 – –		
Amount of Savings Bank Deposits transferred to the Bombay Presidency	18 6 7		
Amount recovered on account of Military Fund	182 14 8		
		25,547 7 8	
			1,79,385 9 1

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1861 to 30th April 1862—*continued.*

REVENUES AND RECEIPTS—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
REMITTANCES FROM OTHER GOVERNMENTS—*continued.*				
AGRA PRESIDENCY:				
Amount received from the following Treasuries for Payment to the Madras Troops, and to meet Commissariat Expenses:				
Deputy Commissioner, Saugor	- - -	34,931 9 7		
Deputy Commissioner at Jubbulpore	- - -	30,661 15 7		
Deputy Commissioner at Hoossingabad	- - -	1,19,038 14 1		
Deputy Commissioner at Nursingapore	- - -	24,955 9 11		
Deputy Commissioner at Seonee	- - -	1,407 15 11		
Deputy Commissioner at Baitool	- - -	15,999 3 11		
Deputy Commissioner at Dumoh	- - -	1,399 7 5		
Deputy Commissioner at Jhansi	- - -	836 2 3		
Deputy Commissioner at Simla	- - -	1,202 5 11		
Public Service Transfer Receipts	- - -	1,009 1 5		
Privilege Remittance Transfer Receipts	- - -	938 - 7		
Sepoys' Remittance Transfer Receipts	- - -	674 - -		
Amount of Pay and Allowances, &c. disbursed in Agra to Officers of this Presidency	- - -	4,460 8 -		
Certificates issued on Agra on various Accounts	- - -	947 4 6		
Miscellaneous:				
Recoveries of Advances made by the undermentioned Officers:				
Collector of Allahabad	471 1 -			
Collector at Muttra	296 4 8			
Collector at Futtehpore	116 11 3			
Collector at Cawnpore	105 7 4			
Collector at Goruckpore	410 - -			
		1,399 8 3		
			2,40,761 9 4	
PUNJAB:				
Public Service Transfer Receipts	- - -	- - -	1,966 1 -	
TOTAL REMITTANCES FROM OTHER GOVERNMENTS				Rs. 1,43,37,920 11 2
HER MAJESTY'S COLONIAL GOVERNMENTS:				
CEYLON:				
Amount advanced in Ceylon on account of Pensions	- - -	31 8 -		
Amount advanced in Ceylon on account of Boat and Cooly Hire	- - -	29 - -		
			60 8 -	
LABUAN:				
Amount recovered on account of Retrenchment	- - -	122 15 1		
Amount received from the Government of Labuan for Commissariat Expenses	- - -	2,991 10 -		
Amount realised by the Sale of Provisions, &c.	- - -	97 13 -		
			3,212 6 1	
CHINA EXPEDITION, 1859-60:				
Amount received from the Commissariat Officer at Hong Kong for Payment to the Madras Troops	- - -	19,629 7 -		
Amount recovered on account of Retrenchment	- - -	2,509 - 8		
Amount recovered on account of Table Money	- - -	602 - -		
Amount realised by the Sale of certain Mules and Bullocks	- - -	479 1 6		
			23,219 9 2	
EXPEDITION TO PERSIA:				
Amount recovered on account of Retrenchment	- - -	- - -	151 14 -	
				26,644 5 3
ACCOUNT CURRENT WITH LONDON:				
Bonâ fide Savings, Effects, and Credits, &c.	- - -	2,72,578 11 5		
Amount recovered from different Officers on account of Europe Rate of Pay, &c. received in England	- - -	43,015 11 10		
Miscellaneous:				
Amount received on account of Stamps on Queen's Brevet Commissions paid by the Home Government	60 - -			
Amount of Unclaimed Family Certificates of the Royal Gun Lascars in China	120 - -			
Amount recovered on account of Retrenchment	780 11 5			
Value of Stores received from England:				
Military Stores	3,38,564 14 1			
Medical Stores	1,36,385 8 11			
Clothing Stores	3,53,231 15 1			
Commissariat Stores	22,192 15 9			
		8,51,336 1 3		
			11,66,930 8 6	
GENERAL GOVERNMENT OF INDIA:				
POST OFFICE:				
Collected in Cash	- - -	- - -	- - -	11,66,930 8 6
				9,437 5 9
				5,73,33,880 6 -
TOTAL				Co.'s Rs. 5,78,90,274 15 6

(Errors excepted.)

Fort St. George, Military Accountant's Office,
12 September 1862.

(signed) *C. H. Drury*, Major,
Military Accountant.

(signed) *T. M'Goun*, Lieut. Colonel,
Controller of Military Finance.

(True Copy.)

W. E. Gordon,
Assistant Comptroller of Accounts.

ANNUAL STATEMENT of DISBURSEMENTS in the MILITARY DEPARTMENT, *Madras*, from 1st May 1861 to 30th April 1862.

DISBURSEMENTS.	CURRENT.	ARREAR.	TOTAL.
CIVIL CHARGES:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
REFUNDS:			
Income Tax:			
1 per Cent.	- - -	88 1 11	
2 per Cent.	142 15 1	116 2 8	
3 per Cent.	- - -	179 5 3	
	142 15 1	383 9 10	526 8 11
MISCELLANEOUS CIVIL PAYMENTS:			
Ecclesiastical:			
Salaries of the Chaplains and Assistant Chaplains	5,864 8 -	—	
Sacramental and Travelling Allowances, including Establishments appertaining to Churches	2,093 4 -	—	
Commissariat Supplies	443 2 10	6,924 8 8	
	8,400 14 10	6,924 8 8	15,325 7 6
Judicial:			
Pay of Non-commissioned Officers employed in the Moffussil Police	708 8 -	—	
Amount of Batta paid on account of this Department	144 8 9	—	
Amount of Provisions, &c. supplied on account of ditto	3,803 7 6	11,034 14 5	
	4,656 8 3	11,034 14 5	15,691 6 8
Revenue:			
Amount of Provisions, &c. supplied	26 7 2	3,134 - 6	3,160 7 8
General Department:			
Commissariat Supplies	1,303 3 8	3,736 5 9	5,039 9 5
Marine Department:			
Commissariat Supplies	5,051 - -	6,733 5 10	11,784 5 10
Civil Hospitals:			
Commissariat Supplies	12,911 13 8	63,812 8 9	76,724 6 5
Government Museum:			
Commissariat Supplies	1,597 10 4	- - -	1,597 10 4
Observatory:			
Amount of Pay to the Individual employed in making Meteorological Observations at Secundrabad	30 - -	- - -	30 - -
Stationery Depôt:			
Commissariat Supplies	- - -	8,269 9 3	8,269 9 3
Stipends to the Carnatic Families and their Departments:			
Carnatic Stipends of 1801	127 1 -	98 - -	
Carnatic Stipends of 1855	160 1 10	863 3 4	
	287 2 10	961 3 4	1,248 6 2
Pensions to Superannuated Servants in the Public Offices in the General Department:			
Pensions, General Superannuations	962 - -	- - -	962 - -
Pensions to the Families of Native Servants:			
Pensions of the late Native Pension Fund	365 5 3	36 12 -	402 1 3
Public Works:			
Salaries, Establishments, and Contingencies of the Commissioned, Non-commissioned, and Warrant Officers of Public Works Department	22,996 4 2	2,592 10 8	
Refunds of House-rent	48 4 6	239 4 7	
	23,044 8 8	2,831 15 3	25,876 7 11
Miscellaneous:			
Civil Engineering College	237 10 -	—	
Drill Instructor to the Infantry Volunteer Generals	1,170 10 8	—	
Tour of the Honourable the Governor	194 14 10	—	
	1,603 3 6	—	1,603 3 6
TOTAL CIVIL DEPARTMENT *Rs.*	- - -	- -	- - 1,08,241 1 1

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1861 to 30th April 1862—*cont^d.*

Chapter.	Section	Article.	DISBURSEMENTS—*continued.*	CURRENT. Amount.	CURRENT. Total of each Chapter.	ARREAR. Amount.	ARREAR. Total of each Chapter.
			MILITARY.				
			TITLE I.				
			CHARGES MILITARY, PERSONAL:	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
			PAY AND ALLOWANCES OF ARMY AND ESTABLISHMENTS:				
I.	–	–	REGIMENTAL CHARGES, PAY, AND ALLOWANCES:				
			ESTABLISHED STRENGTH:				
	I.	1	British Cavalry	6,67,709 7 11		1,40,242 15 10	
		2	Native Cavalry	7,76,650 15 4		12,675 3 11	
		3	Governor's Body Guard	23,441 2 9		151 4 –	
		4	Royal Artillery	2,01,865 3 10		4,266 7 3	
		5	Horse Artillery	4,82,872 12 –		12,148 – 7	
		6	European Foot Artillery	9,90,816 6 1		43,676 9 2	
		7	Golundauze Artillery	1,26,901 4 2		5,713 4 1	
		8 to 11	Horse Field Batteries	2,05,695 4 3		719 4 4	
		12	Corps of Engineers	1,45,033 12 2		6,456 13 6	
		13	British Infantry	26,64,689 15 5		49,886 3 10	
		14	Madras European Infantry	6,60,330 14 1		40,141 5 3	
		15	Corps of Sappers and Miners	2,95,871 9 5		10,985 6 –	
		16	Native Infantry	76,71,077 6 9		1,33,349 9 11	
		17	Pegue Sapper Battalion	1,75,498 7 4		798 – 7	
		18	European Artillery Veteran Company	90,677 5 –		407 12 10	
		19	European Infantry Veteran Company	2,17,994 11 –		1,646 2 4	
			Staff Corps	1,37,917 8 5		3,160 6 6	
	VII.	–	Colonels' Allowances	62,671 6 8	1,55,97,715 8 7	968 5 7	4,67,393 3 6
II.	–	–	PAY AND REGIMENTAL ALLOWANCES OF GENERAL ARMY STAFF:				
			GENERAL STAFF:				
	I.	1	Commander in Chief and Personal Staff	47,080 1 11		86 2 10	
		2	Aides-de-Camp to the Governor	9,964 6 6		—	
		3	Adjutant General's Department, Head Quarters	68,258 3 1		617 6 11	
		4	Adjutant General's Department, Divisional	59,073 6 4		617 4 4	
		5	Quartermaster General's Department, Head Quarters	55,900 3 3		946 7 2	
		6	Quartermaster General's Department, Divisional	75,683 14 7		1,844 2 8	
		7	Deputy Adjutant General, British Forces	19,151 1 11		—	
		10	Judge Advocate General's Department	85,189 15 2		1,544 4 11	
		11	Officers Commanding Divisions and Forces	2,74,792 5 –		—	
		12	Aides-de-Camp to ditto	20,946 – 1		252 5 –	
		13	Artillery Staff, Head Quarters	9,905 5 3		—	
		14	Military Audit Department	71,097 11 4		415 5 6	
		15	Pay Department	1,19,316 7 9		2,499 – 4	
		16	Superintendent of Family Payments and Pensions	11,445 4 –		—	
		18	District Inspection of Musketry	16,678 10 –		—	
			Superintendent of Army Schools	3,834 9 7		—	
			Military Accountant	22,690 6 11		1,929 8 1	
			Compiler, Pay Department	1,800 – –		—	
			GARRISON and CANTONMENT STAFF:				
	II.	1	Garrison of Fort St. George	54,897 10 5		1,113 1 5	
		2	Second Class Brigades	84,012 10 9		856 2 11	
		3	Brigade Majors	58,853 4 1		1,025 9 11	
		4	Miscellaneous Garrison and Cantonment Staff	1,02,528 15 1		1,892 6 3	
			OFFICIAL and other ESTABLISHMENTS of the GENERAL ARMY STAFF:				
	III.	1	Military Secretary to Commander in Chief	2,232 – –			
		2	Adjutant General's Department, Head Quarters	23,795 9 4		—	
		3	Adjutant General's Department, Divisional	11,481 10 3		—	
		4	Quartermaster General's Department, Head Quarters	13,036 3 11		—	
		5	Quartermaster General's Department, Divisional	14,622 15 4		—	
		6	Deputy Adjutant General's Department, British Forces	3,231 14 1		—	
		7	Deputy Quartermaster General's Department British Forces	307 3 10		—	
		9	Judge Advocate General's Department	9,311 15 1		—	
		10	Artillery Staff Head Quarters	3,401 – 9		—	
		11	Military Audit Department	54,441 4 7		—	
		12	Pay Department	66,050 1 1		—	
		13	Superintendent of Family Payments and Pensions	9,894 – –		—	
		14	Garrision of Fort St. George	9,749 12 10		—	
		15	Brigade Majors	7,259 – 4		—	
		16	Commandant of Engineers	1,474 – –		—	
		17	Barrack Department	1,461 – –		—	
		18	Artillery Select Committee	1,005 8 –		—	
			Military Accountant	20,530 2 6		—	
			District Inspectors of Musketry	1,030 – –		543 8 8	
					15,22,365 14 11		16,182 12 11
III.	–	–	Pay of Unattached Officers in India	– – –	15,176 6 4		98 14 10
IV.	–	–	Pay of Local Officers	– – –	6,687 12 5		—
V.	–	–	Pay of Retired Officers in India	– – –	69,006 – –		4,341 3 6
VI.	–	–	Pay of Cornets and Ensigns of Cavalry and Infantry under the new condition	– – –	3,21,545 8 8		3,340 1 10
VII.	–	–	Pay of Officers employed with Irregular Corps	– – –	2,077 – –		42 2 4
VIII.	–	–	Pay of Officers employed in the Civil Department	– – –	2,872 13 8		77 4 –
			PAY and REGIMENTAL ALLOWANCES of Commissioned, Warrant, and Non-commissioned Officers, Artificers, &c., of the Establishment of Ordnance Department:				
IX.	–	–	Establishment maintained for Army and for Manufacturing purposes	– – –	7,17,588 8 10		13,527 4 7

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1861 to 30th April 1862—*cont^d.*

Chapter.	Section.	Article.	DISBURSEMENTS—*continued.* MILITARY—TITLE I.—*continued.*	CURRENT. Amount.	CURRENT. Total of each Chapter.	ARREAR. Amount.	ARREAR. Total of each Chapter.
X.	–	–	PAY and REGIMENTAL ALLOWANCES of Commissioned, Warrant, and Non-commissioned Officers, and Establishments of Commissariat Department:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
		1	Commissary General and Deputy Commissary General	2,60,422 9 1		4,009 10 10	
		2	Office Establishment	12,760 5 7		—	
		3	Examiner of Commissariat Accounts	21,287 11 6		95 10 9	
		4	Office Establishment	42,759 3 –		—	
		5	Executive Establishments, Commissioned, Warrant, and Non-commissioned Officers	60,374 11 4		1,687 8 5	
		6	Ditto, Subordinates	1,36,403 1 1		5,593 11 2	
		7	Public Cattle Establishment	2,25,806 14 –		5,454 7 2	
		8	Hospital Establishment	59,702 12 9		1,199 5 5	
		9	Forest Establishment	711 5 4		—	
		10	Boat Establishment, Rangoon	4,571 – –		—	
		11	Slaughter Cattle Establishment	413 10 8		68 15 11	
		12	Pension Establishment	1,851 13 4		743 8 –	
		13	Corps of Dooly Bearers	1,01,162 7 11		4,161 – 11	
					9,28,287 9 7		23,013 14 7
			Remount Agency	– – –	21,210 4 5	– – –	1,141 2 1
XI.	–	–	CLOTHING AGENCY:				
		1	Agents (Staff Pay and Pay Allowances)	16,503 1 5		80 15 5	
		2	Serjeants' Oversee	496 5 –		—	
		3	Establishment (Executive and Office)	15,388 4 7		—	
					32,447 11 –		80 15 5
XII.	–	–	CAMP EQUIPAGE DEPARTMENT:				
			Establishment of Tent Lascars	– – –	55,946 3 9	– – –	1,490 12 10
XIII.	1.	–	PAY and ALLOWANCES of MEDICAL DEPARTMENT:				
		1	General Medical Staff	2,03,896 14 4		83 15 4	
		2	Surgeons in charge of Regiments	3,01,468 8 8		12,597 3 6	
		3	Assistant Surgeons, 1st Class, in charge of Regiments	95,004 8 5		8,227 11 9	
		4	Assistant Surgeons, 2nd Class, in charge of Regiments	1,47,235 4 4		7,833 2 2	
		5	Assistant Surgeons in charge of Details	13,730 8 –		2,101 2 8	
		6	Assistant Surgeons attached to Divisions and Regiments, &c.	37,271 15 10		34 2 3	
		7	Assistant Surgeons employed as Zillah or Civil Surgeons	47,430 4 7		983 11 8	
		8	Veterinary Surgeons	41,626 14 4		103 10 10	
		9	Medical Warrant Officers	2,09,604 4 6		2,555 2 11	
		10	Medical Apprentices	690 10 7		—	
		11	First and Second Dressers	40,620 12 7		245 5 8	
		12	Veterinary Pupils	1,620 13 6		—	
		13	Pensioned Medical Subordinates	1,350 – –		—	
		14	Office Establishments	21,135 2 9		—	
			Lock Hospital	2,686 2 1		—	
			Examiners of Medical Accounts	8,705 6 5		—	
			Office Establishment of Examiners of Medical Accounts	1,170 – –		—	
					12,68,548 2 11		34,765 4 9
XIV.	–	–	PAY and ALLOWANCES of MEDICAL OFFICERS, BRITISH FORCES:				
		1	Medical Staff and Establishment	26,744 6 4		—	
		2	Surgeons and Assistant Surgeons	2,28,091 7 7		17,378 15 5	
		3	Veterinary Surgeons	10,121 10 7		1,505 9 1	
					2,64,957 8 6		18,879 8 6
XV.	–	–	PENSIONS to OFFICERS, WARRANT, and NON-COMMISSIONED OFFICERS, RANK and FILE:				
		1	Wound Pension to European Officers	5,256 1 8		2,016 5 5	
		2	European Warrant Officers of the Ordnance, Commissariat, and Medical Department	89,587 2 9		1,162 7 –	
		3	Non-commissioned, Rank and File	1,47,810 15 5		6,258 7 7	
		4	Native Commissioned and Non-commissioned Officers, &c.	17,67,260 15 5		49,831 15 9	
		5	Pensions to Heirs	3,17,494 12 2		21,230 – 1	
		6	Pensions Payable from Lord Clive's Fund to Widows of Commissioned and Warrant Officers	42,968 10 7		744 3 7	
		7	Pensions Payable from Lord Clive's Fund to Widows of Non-commissioned, Rank and File	32,452 13 8		2,939 – 7	
		8	Nabob's Pensioners	1,100 – 2		67 8 –	
		9	Special Cases	416 8 10		47 2 8	
		10	Temporary Pensions	12,835 5 –		1,672 4 9	
					24,17,173 5 8		85,969 7 5
XVI.	–	–	Contingencies and other Unfixed Charges, Personal, of Military Department	15,31,765 11 6		1,81,262 2 –	
			Superannuation Pensions	40,887 7 8		3,233 8 3	
					15,72,653 3 2		1,84,495 10 3
XVII.	–	–	Military Male and Female Orphan Asylums	– – –	5,406 9 1	– – –	230 2 8
XVIII.	–	–	Salaries, Establishments, and Contingencies of Roman Catholic Priests	– – –	53,823 15 11	– – –	2,252 4 8
XIX.	–	–	Establishment of Stationery Depôt	– – –	1,432 7 5	—	—
XX.	–	–	SUPERNUMERARIES of CORPS and DEPARTMENTS:				
	I.	–	Native Cavalry	1,82,538 3 10		4,230 13 6	
	VIII.	–	Horse Artillery	8,233 10 10		—	
	IX.	–	Native Infantry	1,66,055 10 11		1,135 4 7	
					3,56,827 9 7		5,366 2 1

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1861 to 30th April 1862—*cont^d.*

Chapter.	Section.	Article.	MILITARY—*continued.* TITLE II. CHARGES MILITARY, MATERIAL:	CURRENT. Amount.	CURRENT. Total of each Chapter.	ARREAR. Amount.	ARREAR. Total of each Chapter.
			SUPPLIES TO STANDING ARMY AND ESTABLISHMENTS REQUIRING LOCAL CASH DISBURSEMENTS;	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.	–	–	SUPPLIES BY COMMISSARIAT DEPARTMENT:				
	VII.	–	SUPPLIES of STORES between DEPARTMENTS:				
		1	Barrack Department	1,03,595 7 –		6,923 8 1	
		2	Camp Equipage Department	2,995 1 2		211 7 11	
		3	Medical Department	23,659 1 9		8 14 –	
		4	Ordnance Department	1,39,954 14 5		18,351 2 –	
		5	Clothing Store Department	86,117 2 8		—	
		6	Supplies to Public Offices, Military	4,197 7 4		654 14 2	
		7	Supplies to Stationery Depôt for Military Offices	22,014 3 5		—	
			EASTERN SETTLEMENTS:				
		1	Barrack Department	30,404 6 4		597 4 –	
		2	Medical Department	222 2 11		—	
		3	Ordnance Department	1,653 14 2		696 11 7	
		4	Supplies to Public Offices, Military	27 3 7		—	
	VIII.	–	SUPPLIES of CARRIAGE and ATTENDANTS between DEPARTMENTS:				
		1	Barrack Department	41,709 – 7		2,090 3 5	
		2	Camp Equipage Department	67,622 13 6		24,381 4 2	
		3	Medical Department	5,728 2 11		905 5 6	
		4	Ordnance Department	52,304 – 4		4,793 12 4	
			Supplies to Public Offices, Military	60 – –		—	
			Tour of His Excellency the Commander in Chief	32 6 9		—	
			Supplies to Stationery Depôt for Military Offices	1,342 10 9		4 10 8	
			Clothing Store Department	1,401 9 6		—	
			EASTERN SETTLEMENTS:				
		1	Camp Equipage Department	50,838 6 9		1,459 6 –	
		2	Ordnance Department	1,250 6 –		—	
		3	Medical Department	94 – –		—	
		4	Barrack Department	6,404 11 10		328 3 7	
	IX.	–	SUPPLIES of FREIGHT:				
		1	Freight for Stores supplied from Port to Port and Charges for Books	31,752 1 8		572 14 6	
			EASTERN SETTLEMENTS:				
		1	Freight for Stores supplied from Port to Port and Charges for Books	48,996 9 4		12 – –	
	X.	–	Supplies of Miscellaneous Carriage	1,95,904 5 9		97,377 6 3	
			EASTERN SETTLEMENTS:				
			Supplies of Miscel aneous Carriage	9,991 3 7		245 6 11	
	XI.	–	ARMY SUPPLIES:				
		1	Arrack Supplies to the Army	2,50,805 3 10		440 12 6	
		2	Cavalry Supplies	2,76,621 14 11		4,020 14 3	
		3	Artillery Draught Cattle Supplies	5,752 5 7		1,784 8 2	
		4	Grain and Provision Supplies	1,90,682 2 –		1,934 1 10	
		5	European Military Hospital Supplies	1,19,256 2 9		12,949 13 8	
		6	Native Military Hospital Supplies	19,338 6 6		1,631 8 4	
		7	Supplies of Personal Appointment	2,339 14 4		—	
		8	European Victualling Supplies	11,37,794 5 8		48,402 – 10	
		9	Supplies of Beer from England through Contractors	5,24,600 9 6		—	
		10	Supplies of Bedding to European Troops	42,600 2 5		165 3 6	
		11	Subsistence to Military Prisoners	1,453 12 10		94 3 9	
			Miscellaneous Charges	456 11 4		58 13 8	
			EASTERN SETTLEMENTS:				
		1	Grain and Provision Supplies	3,70,223 12 8		5 – 8	
		2	Victualling Supplies	2,80,397 7 10		1,190 6 3	
		3	European Hospital Supplies	7,143 12 1		180 11 11	
		4	Arrack Supplies to the Army	12 14 –		—	
		5	Cavalry Supplies	19,968 – 5		110 – –	
		6	Artillery Draught Cattle Supplies	—		—	
		7	Supplies of Beer from England	4,117 1 7		—	
		8	Native Hospital Supplies	3,609 9 2		—	
		9	Supplies of Bedding	1,512 8 –		—	
		10	Subsistence to Military Prisoners	20 6 –		—	
	XII.	–	SERVICES under direct Control of Commissary General:				
		1	Public Cattle Department, Elephants, Camels, and Bullocks	2,55,478 11 8		28,439 14 4	
		2	Second Corps of Dooly Bearers	6,810 15 11		1,002 3 5	
		3	Scavengers' Department	5,341 13 –		—	
		4	Timber Supplies	12,574 3 8		847 2 1	
			EASTERN SETTLEMENTS:				
		1	Public Cattle Department, Elephants, Camels, and Bullocks	36,568 15 11		1,720 1 4	
		2	Timber Supplies	43,684 3 9		—	
		3	Scavengers' Department	861 14 5		—	
			Commissariat Charges of seven months of 1860–61, which have been omitted in that Year	– – –		44,00,023 11 2	
					45,65,481 11 9		46,65,215 10 9
III.	–	–	SUPPLIES to and by ORDNANCE DEPARTMENT:				
	I.	–	Supplies of Freight through the Marine Department, for Supplies from London, payable in India	13,634 12 2		—	
			Supplies of Freight through the Marine Department, from Port to Port in India	20 12 –		—	
	II.	–	SERVICES under direct Control of Ordnance Department:				
		1	Advances for Provision and Maintenance of Harness and Saddlery	54,987 – 3		22,108 – 7	
		2	Advances for Departmental Purposes	18,101 9 11		9,182 2 6	
					86,644 2 4		31,290 3 1

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1861 to 30th April 1862—*cont^d.*

Chapter.	Section.	Article.	DISBURSEMENTS—*continued.* MILITARY—TITLE II.—*continued.*	CURRENT. Amount.	CURRENT. Total of each Chapter.	ARREAR. Amount.	ARREAR. Total of each Chapter.	
IV.	–	–	SUPPLIES to and by CLOTHING AGENCY DEPARTMENT:	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
		1	Supplies for Tailoring Charges	33,182 – 2		—		
		2	Supplies for the Carriage of Clothing	6,188 12 11		—		
		3	Supplies of Boat and Cooly Hire	215 11 –		—		
		4	Supplies of European Overseers	315 – –		—		
		5	Supplies of Compensation in lieu of Clothing	92,691 8 6		46,786 7 11		
		6	Contingencies	913 1 4		—		
		7	Supervising, Examining, and Cutting Tailors	100 – –		—		
		8	Lascars and Painters	3,389 5 10		—		
			Purchase of Clothing	243 8 –		—		
					1,37,218 15 9			46,786 7 11
VI.	–	–	REMOUNT DEPARTMENT: SERVICES under direct Control of the Agent for Remounts:					
	1.	1	For the Keep of Remount Horses	1,77,274 4 11		4,104 8 8		
		2	For the Keep of Stallions Breeding Establishment	—		—		
		3	For the Maintenance of the Draught Bullocks	3,741 – 1		—		
					1,81,015 5 –			4,104 8 8
			TOTAL TITLE I. and II.		3,02,05,070 7 3			56,10,085 3 2
VALUE OF STORES RECEIVED FROM LONDON:				Rs. a. p.				
			Military Stores	3,38,564 14 1				
			Amount of two-third Freight	6,927 10 7				
					3,45,492 8 8			—
			Medical Stores	1,36,385 8 11				
			Amount of two-third Freight	1,510 13 9				
					1,37,896 6 8			—
			Commissariat Stores	22,192 15 9				
			Amount of two-third Freight	141 10 3				
					22,334 10 –			—
			Clothing Stores	3,53,231 15 1				
			Amount of two-third Freight	2,022 2 3				
					3,55,254 1 4			—
VALUE OF STORES RECEIVED FROM OTHER PRESIDENCIES:								
BOMBAY:								
			Commissariat Stores		20,701 – 9			—
			Horses supplied to, and returned by, Officers and Departments		18,552 4 7			837 3 3
			Amount of Retrenchments refunded		3,174 3 7			9,705 – 7
			Amount of Retrenchments and unaudited Disbursements		22,60,670 3 1			—
			TOTAL CHARGES MILITARY	Rs.	3,33,69,145 13 11			56,20,627 7 –
								3,89,89,773 4 11
PROFIT AND LOSS:								
			Loss in issuing Hyderabad Rupees to the Troops at the prescribed Rate of Exchange					17,500 10 –
			Remuneration to a Bread Contractor, who gave up the Contract owing to the Removal of the European Troops, *vide* Order of Government, No. 3080, dated 24th August 1860					247 9 4
			Loss sustained by a Purveyor by the sudden discontinuance of Vegetables provided by him, written off as per Order of Government, No. 3706, dated 16th October 1860					1,888 7 1
			Amount of Cash stolen from the Cash Chest of the Sub-Assistant Commissary General attached to the Camp of Sir G. C. Whitlock, K.C.B., as well as Advances irrecoverable, written off as per Orders of Government, Nos. 505, 3132, 45, and 1046 of 1860–61 and 1861–62 respectively					2,924 8 9
			TOTAL PROFIT and LOSS					22,561 3 2
DEBT:					Rs. a. p.		Rs. a. p.	
Military Service Funds:								
			Military Fund		– – –		21,298 13 7	
			Apothecaries' Fund		– – –		6 – –	
			Medical Fund		– – –		65 10 –	
								21,370 7 7
Regimental Funds:								
			Band Fund		– – –		51,654 7 2	
			Mess Fund		– – –		35,629 14 5	
								87,284 5 7
Deposits:								
			Deposits on account of the Government Savings Bank		– – –		2,55,197 9 8	
			Deposits on account of the Estates of Military Persons deceased		66,678 9 9			
			Deposits on account of the Military Department		2,75,789 13 –			
							3,42,468 6 9	
								5,97,666 – 5
Advances Repayable:								
			Advances made to Officers and Corps during the Year		– – –		46,36,237 8 7	
			Amount of Commissariat Advances		– – –		48,45,840 15 7	
Sundry Advances Repayable:								
			Advances for Regimental Bazars on account of Forage		31,496 7 2			
			Advances made to Individuals on account of Public Service		87,637 – 4			
			Superintendent of Family Payments		86,157 3 5			
			Advances made at other Presidencies		2,57,781 13 11			
							4,63,072 8 10	
								90,45,157 1 –
Bills Payable:								
			Amount paid on account of Bills cancelled		– – –		1,907 1 7	
			Amount of Receipts discharged by Paymasters		– – –		19,55,864 15 4	
								19,57,772 – 11
			TOTAL DEBT			Rs.		1,20,09,249 15

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1861 to 30th April 1862—*contd.*

DISBURSEMENTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.
LOCAL REMITTANCES TO CIVIL TREASURIES OF THE GOVERNMENT OF MADRAS:			
Public Service Transfer Receipts	- - -	34,171 11 6	
Privilege Remittance Transfer Receipts	- - -	1,792 13 4	
Sepoys' Remittance Transfer Receipts	- - -	100 - -	
Miscellaneous:			
Government Recoveries, &c. paid into the undermentioned Treasuries:			
General Treasury at the Presidency	5,25,870 5 2		
Madras Bank	2,09,548 2 8		
Commissioner of Mysore	3,65,525 6 4		
Resident Travancore	4,584 - 1		
Revenue	9,53,988 3 3		
Amount Value of Mathematical Instruments required for the use of the Survey School at Dawlaishweram	486 8 -		
Amount of Subsistence to Officers employed under Native Powers	8,277 - 3		
		20,67,779 0 9	
			21,03,844 2 7

ADJUSTED MILITARY CHARGES ON ACCOUNT OF OTHER GOVERNMENTS:	CURRENT. Rs. a. p.	ARREARS. Rs. a. p.	TOTAL. Rs. a. p.
GENERAL GOVERNMENT OF INDIA:			
Amount of Pay and Allowances, &c. disbursed to Officers and Men of Her Majesty's Regiments of Bengal Presidency	57,357 12 6	32,344 15 -	
Amount paid on account of Freight and Passage-money	7,946 3 -	5 11 9	
Amount paid on account of Boat-hire	526 - -	420 6 5	
Amount paid on account of Table-money	537 - -	—	
Amount paid on account of Pensions	6,916 - 7	424 13 8	
Amount of Retrenchments refunded	550 3 -	—	
Amount of Interest paid on 5½ per Cent. Loan of 20th April 1859	27 8 -	—	
Printing Charges	4,000 - -	—	
Value of Provisions purchased and supplied to Bengal Troops	2,928 5 8	7,847 12 10	
	80,789 - 9	41,043 11 8	1,21,832 12 5
GOVERNMENT OF PRINCE OF WALES' ISLAND:			
Amount on account of Pay and Allowances	2,297 5 -	—	
Amount paid on account of Pensions	29,775 8 3	1,806 9 10	
Value of Provisions purchased and supplied	2,421 - 5	1,962 3 7	
	34,493 13 8	3,768 13 5	38,252 11 1
BOMBAY PRESIDENCY:			
Amount paid on account of Pay and Allowances to Officers of the Bombay Establishment	37,448 - 5	1,016 3 9	
Amount paid on account of Freight and Passage-money	3,297 - -	—	
Amount paid on account of Pensions	18,389 1 9	97 8 8	
Amount paid on account of Boat-hire	38 4 -	18 - -	
Amount paid to Messrs. Pharoah & Co. for the Reprint of 810 Copies of Ormi's History of India	640 - -	—	
Amount Value of Provisions, &c. purchased and supplied	626 11 5	13,807 5 2	
	60,439 1 7	14,939 1 7	75,378 3 2
AGRA PRESIDENCY:			
Amount paid on account of Pay and Allowances	110 - -	—	
Amount of Retrenchments Refunded	11 10 10	—	
	121 10 10	- - -	121 10 10
TOTAL ADJUSTED MILITARY CHARGES on account of other Governments			Rs. 2,35,585 5 6

REMITTANCES TO OTHER GOVERNMENTS:	Rs. a. p.	Rs. a. p.
GENERAL GOVERNMENT OF INDIA:		
Amount of the Disbursements of the Hyderabad Contingent	- - -	19,38,584 8 -
Drafts drawn on the under-mentioned Commissioners, Cancelled:		
Deputy Commissioner, Prome	- - -	1,018 7 7
Deputy Commissioner, Chandah	- - -	19 - -
Public Service Transfer Receipts	- - -	17,334 1 7
Privilege Remittance Transfer Receipts	- - -	1,314 11 9
Sepoys' Remittance Transfer Receipts	- - -	50 - -
Amount paid on account of Certificates granted by Officers in charge of Treasuries under General Government of India	- - -	50 - -
Government Recoveries, &c. paid into the Treasuries of the under-mentioned Officers:		
Commissioner, Nagpore	- - -	1,55,222 15 1
Deputy Commissioner, Prome	- - -	97,942 1 8
Deputy Commissioner, Rangoon	- - -	1,53,133 - 8
Deputy Commissioner at Tenasserim Coast	- - -	40,803 8 6
Assistant Commissioner, Tonghou	- - -	2,01,414 2 7
Assistant Commissioner, Thyetmyo	- - -	88 5 -
Resident at Hyderabad	- - -	4,44,730 7 4
Value of Military Stores supplied for the use of the Hyderabad Contingent	- - -	10,731 4 2
Value of Military and Commissariat Stores supplied for the use of Her Majesty's Navy	- - -	513 8 3
Amount of Bills drawn by the Officer in charge of the General Treasury at Moulmein, Tavoy, and Mergue	- - -	326 3 6
Amount of Bill drawn by the Deputy Commissioner, Tounghoo	- - -	10 - -
Advances on account of Public Works	- - -	1,87,568 8 -
Miscellaneous:		
Amount of Subscription to the Military Fund	19,839 - 8	
Amount of Subscription to the Medical Fund	2,122 13 9	
Amount of Subscription to the Apothecaries' Fund	124 11 3	
Amount of Subscription to the Band Fund	1,516 5 4	
Amount of Subscription to the Mess Fund	1,008 3 6	
Amount of Advances recovered in Bengal	4,069 7 4	
Amount paid on account of Certificates of former years now cancelled	40 3 8	
Amount paid on account of Family Certificates recoverable in Bengal	2,076 - -	
		30,856 13 6
		32,31,711 11 2

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1861 to 30th April 1862—*cont^d.*

DISBURSEMENTS—*continued.*						
REMITTANCES TO OTHER GOVERNMENTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
BENGAL PRESIDENCY:				
Amount paid on account of Bills drawn by the Collector of Cuttack	- - -	3,000 - -		
Public Service Receipts	- - -	2 4 5		
			3,002 4 5	
GOVERNMENT OF PRINCE OF WALES' ISLAND:				
Amount paid on account of Bills drawn by the Resident Councillors, Penang, Singapore, and Malacca	- - -	1,354 6 3		
Public Service Transfer Receipts	- - -	164 - -		
Privilege Remittance Transfer Receipts	- - -	40 - -		
Government Recoveries, &c. paid into the Treasuries of the undermentioned Officers:				
Resident Councillor, Penang	- - -	926 1 10		
Resident Councillor, Singapore	- - -	15,644 14 9		
Miscellaneous:				
Amount of Subscription to the Military Fund recovered by the Government of Prince of Wales' Island	2,886 9 3			
Amount of Subscription to the Medical Fund recovered by the Government of Prince of Wales' Island	800 6 -			
Amount of Subscription to the Band Fund recovered by the Government of Prince of Wales' Island	186 6 2			
Amount of Subscription to the Mess Fund recovered by the Government of Prince of Wales' Island	149 1 8			
Amount of Advances, &c. recovered by the Government of Prince of Wales' Island	798 - 11			
		4,820 6 -		
			22,949 14 10	
BOMBAY PRESIDENCY:				
Public Service Transfer Receipts	- - -	12,952 13 1		
Privilege Remittance Transfer Receipts	- - -	1,835 14 5		
Sepoys' Remittance Transfer Receipts	- - -	10 - -		
Amount paid on account of Certificates issued by the Officers in charge of Treasuries under Bombay Presidency	- - -	1,672 10 4		
Amount of a Bill drawn by the Paymaster, Poona Division Army	- - -	5 4 -		
Payments on account of Savings Bank Deposits lodged in the Bombay Treasury	- - -	541 8 10		
Miscellaneous:				
Amount of Subscription to the Military Fund recovered in Bombay	3,402 13 8			
Amount of Subscription to the Medical Fund recovered in Bombay	9 15 -			
Amount of Subscription to the Apothecaries' Fund recovered in Bombay	6 8 -			
Amount of Subscription to the Band Fund recovered in Bombay	324 15 2			
Amount of Subscription to the Mess Fund recovered in Bombay	254 10 3			
Amount paid on Family Certificates which are recoverable in Bombay	441 - -			
Amount of Advances, &c. recovered in Bombay	2,064 - 11			
Amount paid on account of Certificates of former Years cancelled	55 - -			
		6,558 15 -		
			23,577 1 8	
AGRA PRESIDENCY:				
Public Service Transfer Receipts	- - -	797 13 7		
Drafts drawn on the undermentioned Officers cancelled:				
Deputy Commissioner, Saugor	- - -	109 12 -		
Deputy Commissioner, Dumoh	- - -	80 13 7		
Deputy Commissioner, Seonee	- - -	171 8 -		
Government Recoveries, &c. paid into the Treasuries of the undermentioned Officers:				
Deputy Commissioner, Saugor	- - -	353 5 8		
Deputy Commissioner, Jubbulpore	- - -	545 8 -		
Amount paid on account of Certificate issued by the Officer in charge of Treasuries under Agra Presidency	- - -	312 8 -		
Miscellaneous:				
Amount of Subscription to the Military Fund recovered in Agra	346 14 8			
Amount of Subscription to the Medical Fund recovered in Agra	688 - -			
Amount of Subscription to the Apothecaries' Fund recovered in Agra	91 4 3			
Amount of Subscription to the Band Fund recovered in Agra	29 8 3			
Amount of Subscription to the Mess Fund recovered in Agra	24 8 1			
Amount of Advances, &c. recovered in Agra	131 14 10			
Amount paid on account of Certificates of former Years cancelled	198 1 10			
Refunds of Advances over recovered in former Years	50 - -			
		1,560 3 11		
			3,931 8 9	
TOTAL REMITTANCES TO OTHER GOVERNMENTS				Rs. 39,85,179 8 10
HER MAJESTY'S IMPERIAL AND COLONIAL GOVERNMENTS:				
LONDON:				
Amount of Extra Pay conferred by Order of Merit	- - -	1,686 4 -		
Amount paid on account of Pensions	- - -	13,263 13 4		
			14,900 1 4	
CEYLON:				
Amount paid on account of Pensions	- - -	3,699 - -		
Amount paid on account of Pay and Allowances	- - -	78 11 7		
Amount Value of Commissariat Supplies	- - -	1,240 13 2		
			5,018 8 9	
CHINA:				
Amount paid on account of Pensions	- - -	- - -	29,558 8 1	
SECOND EXPEDITION TO CHINA:				
Amount paid on account of Pensions	- - -	- - -	6,555 10 6	

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1861 to 30th April 1862—*cont^d.*

DISBURSEMENTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
HER MAJESTY'S IMPERIAL AND COLONIAL GOVERNMENTS—*continued.*				
CHINA EXPEDITION, 1859-60:				
Amount paid on account of Pay and Allowances, including Field Batta, &c.	52,249 3 -			
Amount paid on account of Freight and Passage Money, also Boat-hire	85,163 1 4			
Amount paid on account of Table Money	3,284 10 -			
Amount Value of *Provisions, &c.*, supplied	63,724 12 3			
Amount of Retrenchments, &c., *recovered* at Hong Kong	998 7 10			
Refund of Recovery for Horse sold to an Officer which died while on the execution of Public Duty	700 - -			
		2,06,120 2 5		
LABUAN:				
Amount of Pay and Field Batta to the Troops composing the Garrison of above Island	45,476 13 10			
Pension to the Heirs and Relatives of Native Troops deceased at Labuan	80 12 -			
Amount Value of Provisions, &c., supplied	3,346 9 6			
Amount Value of Military Stores supplied	15 15 11			
Amount paid on account of Freight and Passage Money	1,976 5 6			
		50,896 8 9		
EXPEDITION TO PERSIA:				
Amount paid on account of Pensions	- - -	627 10 8		
TOTAL of HER MAJESTY'S IMPERIAL and COLONIAL GOVERNMENTS	- - -	- - -	3,13,677 2 6	
ACCOUNT CURRENT WITH LONDON:				
Pensions to Out-Pensioners of Chelsea Hospital	- - -	64 779 12 3		
Amount of Furlough and Europe Rate of Pay to different Officers	- - -	47,070 4 4		
Amount paid on Family Certificates of different Individuals, recoverable in China by the Officer commanding A Company of the Royal Gun Lascars	- - -	734 - -		
Payments made out of *bonâ fide* Savings retained in India	- - -	3,646 4 3		
Miscellaneous:				
Amount of Retrenchments recovered by the Home Authorities	110 - -			
Amount paid on account of Passage Money	150 - -			
Amount of Compensation to an Officer for a Charger killed	601 12 9			
Value of Commissariat Stores supplied	54 2 6			
		915 15 3		
TOTAL ACCOUNT CURRENT WITH LONDON	- - -	- - -	1,17,146 4 1	
GENERAL GOVERNMENT OF INDIA:				
POST OFFICE:.				
Salaries of the Inspectors and Deputy Postmasters at the subordinate Stations, including Establishment and Contingencies	- -	7,813 5 6		
Value of Commissariat Stores supplied	- - -	712 8 -		
			8,525 13 6	
				5,78,53,777 7 5
BALANCE OF CASH remaining on the 30th April 1862, in the Treasuries of the undermentioned Officers:—				
Paymaster, Secunderabad	- - -	- - -	14,129 15 5	
Examiner of Commissariat Accounts	- - -	- - -	22,367 8 8	
				36,497 8 1
		TOTAL	*Co.'s Rs.*	5,78,90,274 15 6

(Errors excepted.)

Fort St. George, Military Accountant's Office,
16 September 1862.

(signed) *C. H. Drury*, Major,
Military Accountant.

(signed) *T. M'Goun*, Lieut. Colonel,
Controller of Military Finance.

(True copy.)

W. E. Gordon,
Assist. Comptroller General of Accounts.

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863.

REVENUES AND RECEIPTS:

	Current.	Arrears.	Rs. a. p.	Rs. a. p.
CIVIL;				
Amount of Bazar Collections			2,23,505 11 9	
Income Tax Realized:				
One per Cent.	14,909 10 11	424 11 –		
Two per Cent.	1,497 – 4	62 15 –		
Three per Cent.	45,031 4 10	1,291 2 –		
Four per Cent.	1,70,141 15 10	1,090 7 1		
	2,31,579 15 11	2,869 8 1	2,34,449 3 –	
Miscellaneous Receipts:				
Amount realized on account of Fees on Commissions		30 – –		
Amount Value of Books sold at the Library of the Board of Examiners		38 – –		
			68 8 –	
Public Works:				
Rent of Government Buildings			13,731 8 3	
Cantonment Fund:				
Rent of Grass Lands			359 8 –	
		Total Civil	Rs.	4,72,114 7 –
MILITARY:				
Sale of Provisions:				
Amount recovered by Paymaster from the Supply of Provisions and Hospital Diet	45,363 12 1			
Amount of Unserviceable Provisions, &c., sold by the Executive Officers of the Commissariat Department	5,88,558 3 5			
Amount of Provisions, &c., sold in the Eastern Settlements	2,04,504 11 1			
		8,38,426 10 7		
Sales of Commissariat Stores:				
Amount of Unserviceable Articles, &c., sold by the Executive Commissariat Officers	3,27,992 3 11			
Amount of Unserviceable Articles, &c., sold in the Eastern Settlements	68,562 14 1			
		3,96,555 2 –		
Sales of Military Stores:				
Amount of Unserviceable Military Stores sold	3,56,662 11 6			
Amount Value of Tents supplied to Officers of the Army	200 – –			
Amount Value of Military Stores supplied on account of Her Majesty's Government, Labuan	194 8 3			
Amount Value of Military Stores supplied to Her Majesty's Imperial Government, London	54 7 10			
Amount Value of Military Stores supplied to His Highness the Nizam's Contingent	58,156 6 6			
		4,15,268 2 1		
Sales of Medical Stores:				
Amount of Medical Stores sold	6,607 8 4			
Amount Value of Medical Stores supplied to His Highness the Nizam's Contingent	2,334 5 5			
Amount Value of Medical Stores supplied to Her Majesty's Imperial Government, London	1,940 8 6			
		10,882 6 3		
Sales of Horses and Cattle;				
Amount realized from the Sale of Rejected and Remount Horses	60,486 10 8			
Amount realized from the Sale of Public Cattle, &c.	25,327 8 7			
Amount Value of Horses supplied to Officers of the Army	1,150 – –			
		86,964 3 3		
Sales of Clothing Stores:				
Amount Value of Cloths supplied on Payment as well as Great Coats, &c., sold		74,811 4 1		
			18,22,907 12 8	
Retrenchments, &c., Recovered:				
Amount of Retrenchments	2,74,188 6 2			
Amount of Discharge Purchase Money	7,541 9 7			
Amount of Premium on Remittance Transfer Receipts	270 13 4			
Amount received from the Secretary Military Female Orphan Asylum on account of the Salary of the Surgeon attached to that Institution	2,100 – –			
Amount of Table Money, &c.	38,779 7 9			
Amount of Hutting Money	88,241 1 3			
		4,11,121 6 1		
Miscellaneous:				
Amount of Fines levied for Bad Provisions supplied to the Troops, also Stoppages from the Servants for Neglect of Duty	15,577 1 –			
Amount of Batta recovered on account of Dooly Bearers employed on Private Service	779 12 10			
Amount of Hire for the supply of Elephants, Camels, Bullocks, and Carts, &c.	63,846 1 8			
		80,202 15 6		
			4,91,324 5 7	
		Total Military	Rs.	23,14,232
PROFIT AND LOSS:				
Amount of Gain in issuing Hyderabad Rupees to the Troops at the prescribed Rate of Exchange			76 7 6	
Sundry Items of Retrenchments below eight annas written off to this Head now recovered			2 5 2	
Amount realized by the Sale of Paddock Grass			1,462 14 3	
Amount of Unclaimed Sum of the Public Cattle Department			336 7 10	
				1,878 2 9
DEBT:				
Military Service Fund:				
Military Fund		4,60,088 12 11		
Medical Fund		94,111 6 5		
Apothecaries' Fund		21,273 1 6		
			5,75,473 4 10	
Regimental Funds:				
Band Fund		33,946 11 –		
Mess Fund		26,164 3 3		
			60,110 14 3	
Deposits;				
Deposits on account of the Government Savings Bank		1,08,545 3 9		
Regimental Savings Bank		1,64,657 15 2		
Deposits on account of the Estates of Military Persons Deceased	39,863 4 4			
Deposits of the Military Department	3,06,114 3 8			
		3,45,977 8 –		
			6,19,180 10 11	
Advances Repayable:				
Advances to Officers and Corps, including Miscellaneous Advances		49,07,413 9 10		
Commissariat Advances		40,55,571 14 –		
Advances made at other Presidencies	1,25,174 8 3			
Superintendent of Family Payments	90,334 9 1			
Value of Horses and Tents supplied to Officers of the Army	20,232 10 5			
		2,35,741 11 9		
			91,98,727 3 7	

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*continued.*

REVENUES AND RECEIPTS—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
DEBT—*continued.*				
DEPARTMENTAL REMITTANCES:				
Recoveries of Advances and Retrenchments, &c., made by one Paymaster on account of another	- - -	8,72,161 6 5		
Amount of Public Service Transfer Receipts drawn by Paymasters on the Treasury of the Paymaster, Secundrabad	- - -	11,328 9 -		
Amount of Privilege Remittance Transfer Receipts drawn by Paymasters on the Treasury of the Paymaster, Secundrabad	- - -	15,708 14 1		
Amount of Sepoys' Remittance Transfer Receipts drawn by Paymasters on the Treasury of the Paymaster, Secundrabad	- - -	615 - -		
Sale Proceeds of Government Stores paid into the Paymasters' Treasuries	- - -	46,009 15 4		
Amount received from the Paymaster, Secundrabad, by the Executive Commissariat Officer at that Station, on Letters of Credit for Commissariat Expenditure	- - -	6,40,904 6 9		
Amount received from the Paymasters, Madras and Trichinopoly, for Disbursement of Commissariat Establishment	- - -	3,662 6 4		
			15,90,390 9 11	
Prize Funds:				
Lucknow Prize Fund	- - -	- - -	51 - -	

LOCAL REMITTANCES FROM CIVIL TREASURIES OF THE GOVERNMENT OF MADRAS:

	Cheques. Rs. a. p.	Public Service Transfer Receipts. Rs. a. p.	Privilege Remittance Transfer Receipts. Rs. a. p.	Sepoys' Remittance Transfer Receipts. Rs. a. p.		
Secretary and Treasurer, Bank of Madras	53,73,505 14 11	3,32,367 4 5	9,56,617 8 3	1,674 12 4		
Commissioner of Mysore	28,87,191 10 9	60,108 9 11	45,087 15 -	1,588 10 -		
Collector of Madras	9,36,221 12 4	30,786 3 2	2,530 5 -	298 - -		
Collector of North Arcot	8,61,211 6 3	64,471 4 7	5,214 1 3	2,554 13 8		
Collector of South Arcot	1,08,256 2 9	4,153 5 -	438 5 5	218 - -		
Collector of Nellore	84,518 3 4	8,049 2 10	193 13 5	194 - -		
Collector of Godavery District	4,61,366 5 11	76,023 6 8	3,784 1 5	2,311 13 3		
Collector of Kistna District	5,09,379 9 -	19,272 4 3	3,438 6 5	2,075 3 -		
Collector of Salem	2,37,085 15 1	2,782 12 7	2,881 4 5	375 - -		
Collector of Trichinopoly	10,22,630 10 1	14,040 1 3	8,439 1 5	2,649 4 -		
Collector of Coimbatore	6,42,992 11 2	10,294 - -	32,478 5 5	35 - -		
Collector of Tanjore	1,24,249 - 9	6,092 10 10	1,012 12 3	641 12 5		
Collector of Madura	87,775 7 -	4,865 - 5	323 6 5	462 12 -		
Collector of Tinnevelly	2,04,398 1 8	4,697 9 9	2,313 6 6	175 - -		
Collector of Vizagapatam	10,76,079 11 8	31,249 8 10	4,636 4 8	2,705 - -		
Collector of Malabar	11,90,122 4 8	6,813 9 7	4,584 3 -	138 - -		
Collector of Bellary	14,40,594 3 4	5,576 11 -	6,636 4 2	494 - -		
Collector of Kurnool	1,65,503 4 7	1,151 8 9	416 13 8	332 - -		
Collector of Cuddapah	1,95,925 15 2	1,126 3 6	763 7 7	105 - -		
Collector of Ganjam	3,65,673 13 7	25,772 9 10	1,989 12 1	1,771 4 3		
Collector of South Canara	2,09,863 12 8	689 14 5	398 14 2	42 - -		
Superintendent of Coorg	1,53,318 4 8	7,496 13 6	948 10 4	81 9 3		
Resident, Travancore	1,61,103 3 8	1,055 4 4	421 1 5	104 - -		
	1,84,98,967 9 -	7,18,935 15 5	10,85,548 3 8	21,026 14 2	2,03,24,478 10 3	
Miscellaneous:				Rs. a. p.		
Recovery on account of Advance made by the Collector of Kurnool				724 13 6		
Sale Proceeds of 10 Sheets of Indian Atlas				20 - -		
Received from D. Macpherson, Esq., Inspector General of Hospitals, on account of Travelling Allowances advanced by the Civil Department				16 11 -		
Amount Value of Stationery, &c., supplied by the Superintendent of Stationery				45,113 - 11		
Pay and Allowances, &c., disbursed by the Superintendent of Coorg				3,920 - -		
Pay and Allowances, &c., disbursed by the Collector of Malabar				2,110 1 -		
Superannuation Pensions disbursed by the Sub-Treasurer, Fort St. George				2,548 13 1		
Superannuation Pensions disbursed by the Collector of Salem				17 8 -		
Military Pensions, &c., paid by the Commissioner of Mysore				642 3 4		
					55,113 2 10	
						2,03,79,591 13 1
					TOTAL DEBT - - - Rs.	3,24,23,525 8 7

ADJUSTED RECEIPTS ON ACCOUNT OF OTHER GOVERNMENTS:

	Current. Rs. a. p.	Arrear. Rs. a. p.		
GOVERNMENT OF INDIA:				
Amount recovered on account of Retrenchments	639 15 3	1,164 12 4		
Amount recovered on account of House-rent	14,785 3 6	—		
Amount recovered on account of Table Money	226 15 8	4 - -		
Amount recovered on account of Discharge Purchase Money	195 14 8	—		
Amount recovered on account of Commissariat Stores sold in Bengal	843 - -	6 7 6		
Amount recovered on account of Supplies made and debited to Bengal Government	8,760 11 11	—		
	25,481 13 -	1,175 3 10	26,657 - 10	
GOVERNMENT OF BOMBAY:				
Amount recovered on account of Retrenchments	183 13 11	89 8 4		
Amount recovered on account of Table Money	22 - -	—		
Amount recovered on account of Fine	1 - -	—		
	206 13 11	89 8 4	296 6 3	
			TOTAL ADJUSTED RECEIPTS on account of other Governments - - Rs.	26,953 7 1

REMITTANCES FROM OTHER GOVERNMENTS:

	Cheques. Rs. a. p.	Public Service Transfer Receipts. Rs. a. p.	Privilege Remittance Transfer Receipts. Rs. a. p.	Sepoys' Remittance Transfer Receipts. Rs. a. p.		
GOVERNMENT OF BENGAL:						
Collector of Cuttack	1,58,542 10 -	1,387 15 5	424 5 2	159 - -		
Collector of Shahabad	- - -	- - -	65 - -	—		
Collector of Midnapore	- - -	- - -	30 - -	—		
Collector of Pooree	- - -	42 - -	—	—		
Civil Treasury, Herampore, of the 24 Pergunnahs	- - -	- - -	- - -	28 - -		
	1,58,542 10 -	1,429 15 5	519 5 2	187 - -	1,60,678 14 7	
Miscellaneous:				Rs. a. p.		
Recovery on account of Advances made by the Collector of Patna				6,554 11 9		
Amount of Pay and Allowances, &c., disbursed by the Officer in charge of Treasuries under the Government of Bengal				252 - -		
					6,806 11 9	
						1,67,485 10 4

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*continued.*

REVENUES AND RECEIPTS—*continued.*

REMITTANCES FROM OTHER GOVERNMENTS—*continued.*

	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.	Rs. a. p.	Rs. a. p.	Rs. a. p.
GOVERNMENT OF NORTH WESTERN PROVINCES:	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Deputy Commissioner, Jhansi	45 6 -	258 - -	—	—			
Superintendent of Deyrah Dhoon	- - -	- - -	157 8 -	—			
Political Agent, Gwalior	- - -	476 14 2	—	—			
Collector of Furruckabad	- - -	- - -	420 - -	200 - -			
Collector of Agra	- - -	- - -	16 - -	—			
Collector of Bareilly	- - -	- - -	9 1 8	—			
Collector of Benares	- - -	- - -	5 12 5	—			
Collector of Futtehpore	- - -	- - -	5 8 10	94 - -			
Collector of Meerut	- - -	- - -	3 10 -	—			
Collector of Cawnpore	- - -	514 9 9	387 8 -	—			
Collector of Bandah	- - -	- - -	- - -	191 - -			
Collector of Allahabad	- - -	2 1 8	- - -	330 - -			
Officer in charge of Treasury, Roorkee	- - -	12 - -	—	—			
Political Agent, Nagode	329 9 3	—	—	—			
	368 15 3	1,252 9 7	1,005 - 11	819 - -	3,445 9 9		

Miscellaneous:

	Rs. a. p.		
Recoveries on account of Advances made by the undermentioned Officers:			
Deputy Commissioner, Jhansi	20 - -		
Collector, Cawnpore	385 5 4		
Collector, Benares	1,000 - -		
Collector, Allahabad	101 14 5		
Collector, Azimghur	1,218 11 7		
Collector, Futtehpore	40 - -		
Collector, Mirzapore	528 11 2		
Officer in charge of Field Treasure Chest, Goruckpore	1,054 11 6		
Amount of Pay and Allowances, &c., disbursed by the Officer in charge of Treasuries under the Government of North Western Provinces	7,118 15 1		
	11,968 5 1		15,413 14 10

GOVERNMENT OF THE PUNJAB:	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.			
	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Deputy Commissioner, Sealcote	86 14 6	—	—			
Deputy Commissioner, Rawulpindee	118 6 -	100 - -	—			
Deputy Commissioner, Jullunder	15 - 6	—	—			
Deputy Commissioner, Dera Ismail Khan	30 - -	100 - -	—			
Deputy Commissioner, Ferozepore	61 - -	—	—			
Deputy Commissioner, Goorgaon	- - -	- - -	100 - -			
	311 5 -	200 - -	100 - -	- - -		611 5 -

GOVERNMENT OF INDIA:	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.			
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Secretary and Treasurer, Bank of Calcutta	- - -	10,354 9 9	30,038 3 11	—			
Resident Councillor, Penang	78,859 5 10	421 - 10	277 3 -	—			
Resident Councillor, Singapore	2,92,195 1 9	3,595 12 10	350 5 7	2 15 3			
Resident Councillor, Malacca	22,079 4 10	530 - -	—	—			
Paymaster, Lucknow	- - -	- - -	200 - -	—			
	3,93,133 12 5	14,901 7 5	30,865 12 6	2 15 3	4,38,903 15 7		

Miscellaneous:

	Rs. a. p.		
Recoveries of Advances made by the undermentioned Officers:			
Paymaster, Fort William	3,026 6 7		
Paymaster, Allahabad	63 7 9		
Paymaster, Lucknow	702 9 10		
Officer Commanding, Dum Dum	9 12 -		
Deputy Paymaster, Benares	170 5 6		
Paymaster, Cawnpore	94 - 4		
Officer in Charge of Field Treasure Chest, Sirwah	410 - -		
Resident Councillor, Singapore	110 - -		
Amount recovered on account of Military Fund	574 - 9		
Amount recovered on account of Band Fund	60 14 -		
Amount recovered on account of Orphan Fund	210 - -		
Amount recovered on account of Uncovenanted Service Family Pension Fund	324 8 -		
Recovery, being the Amount of Public Service Transfer Receipt drawn by the Paymaster, Fort William, on the Bombay Presideney, erroneously discharged and debited to Government of India	36 13 2		
Amount of Pay and Allowances, &c., disbursed by the Officer in charge of Treasuries under the Government of India	2,24,194 6 8		
Amount of Stoppages on account of Family Certificates of the Madras Troops payable in Bengal	340 - -		
Value of Military Stores received from His Highness the Nizam's Government	4,987 9 9		
Amount Value of Commissariat Stores purchased and supplied by General Government of India	15,371 6 9		
	2,50,686 - 1		6,89,589 15 8

GOVERNMENT OF BOMBAY:	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.			
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Secretary and Treasurer, Bank of Bombay	- - -	1,482 11 10	14,369 10 4	—			
Collector of Belgaum	12,887 12 2	1,837 6 -	1,483 4 8	56 - -			
Collector of Sholapore	1,495 12 -	36 6 8	—	—			
Collector of Poona	- - -	1,070 13 6	20 - -	—			
Collector of Dharwar	852 15 -	2 6 5	100 - -	—			
Collector of North Canara	3,514 15 11	385 - -	- - -	7 - -			
Collector of Kullaighee	- - -	- - -	21 - -	—			
Collector of Kurrachee	- - -	- - -	1 7 9	—			
Collector of Surat	- - -	- - -	45 8 -	—			
Political Agent, Indore	802 1 9	147 1 4	—	—			
	19,553 8 10	4,961 13 9	15,990 14 9	63 - -	40,569 5 4		

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*continued.*

REVENUES AND RECEIPTS—*continued.*

REMITTANCES FROM OTHER GOVERNMENTS—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Government of Bombay—*continued.*				
Miscellaneous:				
Recoveries of Advances made by the undermentioned Officers:				
Collector of Kandeish	21 – –			
Paymaster, Bombay	50 – –			
Paymaster, Mhow	14 9 11			
Paymaster, Poonah	18 – –			
Political Agent, Indore	10,217 11 2			
Amount received from the Bombay Commissariat Officer at Sholapore for Commissariat Expenses	2,002 – –			
Recoveries on account of Military Fund	1,164 1 4			
Recoveries on account of Band Fund	2 – –			
Recoveries on account of Mess Fund	4 – –			
Amount of Pay and Allowances, &c. disbursed by the Officers in charge of Treasuries under the Government of Bombay	1,64,109 7 5			
Amount of Stoppages on account of Family Certificates of the Madras Troops payable in Bombay	286 – –			
Amount Value of Commissariat Stores purchased and supplied	20,809 5 4			
		1,98,198 3 2		
				2,38,767 8 6

	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.		
HYDERABAD DISTRICTS:	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Resident, Hyderabad	43,20,583 3 5	13,211 5 8	65 11 1	7 – –		
Deputy Commissioner, East Berar	– – –	676 12 10	7 12 6	—		
Deputy Commissioner, West Berar	– – –	861 – 11	100 – –	—		
Deputy Commissioner, Raichore Dooab	– – –	450 – –	—	—		
	43,20,583 3 5	15,199 3 5	173 7 7	7 – –	– – –	43,35,912 14 5
CENTRAL PROVINCES:						
Deputy Commissioner, Nagpore	19,04,194 13 –	10,544 7 2	5,282 13 9	491 – –		
Deputy Commissioner, Saugor	3,91,670 9 2	195 – 2	346 9 8	10 – –		
Deputy Commissioner, Hoosingabad	1,62,229 6 1	218 6 10	174 10 1	65 – –		
Deputy Commissioner, Jubbulpore	1,57,125 13 7	2,488 14 2	6,077 3 5	57 – –		
Deputy Commissioner, Seonee	39 5 10	—	—	—		
Deputy Commissioner, Baitool	3,835 5 7	– – –	23 – –	—		
Deputy Commissioner, Dumoh	3,068 5 9	—	—	—		
Deputy Commissioner, Nursingpore	4,662 15 1	28 – –	– – –	14 – –		
Deputy Commissioner, Chandah	– – –	3,301 13 1	26,560 14 7	—		
Deputy Commissioner, Raipore	– – –	980 13 4	39,671 – 10	—		
Deputy Commissioner, Chindwara	– – –	300 – –	—	—		
Deputy Commissioner, Bundarrah	– – –	258 10 –	—	—		
	26,26,826 10 1	18,266 – 9	78,136 4 4	637 – –	27,23,865 15 2	

Miscellaneous:

	Rs. a. p.			
Recoveries of Advances made by the undermentioned Officers:				
Deputy Commissioner, Baitool	25 – –			
Deputy Commissioner, Raipore	4 2 6			
Deputy Commissioner, Nagpore	3,854 8 4			
Amount of Pay and Allowances, &c. disbursed by the Officer in charge of Treasuries under Central Provinces	479 – –			
		3,862 10 10		
				27,27,728 10 –

	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.		
OUDE TERRITORY:	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Deputy Commissioner, Lucknow	13 4 –	21 12 7	—		
Deputy Commissioner, Gondah	50 – –	—	—		
Deputy Commissioner, Durriabad	– – –	142 – –	—		
Deputy Commissioner, Sultanpore	– – –	– – –	246 – –		
Deputy Commissioner, Fyzabad	– – –	– – –	40 – –		
	63 4 –	163 12 7	286 – –	513 – 7	
Miscellaneous:					
Recovery of Advance made by the Deputy Commissioner, Lucknow	– – –	– – –		450 – –	
					963 – 7

	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.		
BRITISH BURMAH:	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Deputy Commissioner, Rangoon	17,37,223 7 7	5,095 8 –	1,299 5 6	12 – –		
Deputy Commissioner, Shoaygheen	– – –	2,232 8 5	—	—		
Deputy Commissioner, Prome	1,50,925 6 1	16,185 8 11	361 8 10	—		
Deputy Commissioner, Tounghoo	1,31,542 2 6	73,778 2 1	249 4 8	—		
Deputy Commissioner, Bassein	– – –	222 7 6	—	—		
Deputy Commissioner, Moulmein	5,704 9 2	69,093 3 10	856 6 2	4 6 –		
Deputy Commissioner, Henzadah	– – –	150 – –	—	—		
Deputy Commissioner, Thyetmyo	– – –	94,611 5 7	359 14 8	7 – –		
Deputy Commissioner, Arracan	– – –	272 12 6	—	—		
Deputy Commissioner, Tharawaddi	– – –	425 12 6	—	—		
Deputy Commissioner, Mergui	– – –	415 15 –	—	—		
Deputy Commissioner, Tavoy	– – –	72 6 6	—	—		
	20,25,395 9 4	2,62,550 10 10	3,126 7 10	23 6 –	22,91,096 2 –	

Miscellaneous:

	Rs. s. p.			
Recovery of Advance made by the Deputy Commissioner, Rangoon	3,960 – –			
Recovery of Advance made by the Assistant Commissioner, Tounghoo	300 – –			
		4,260 – –		
				22,95,356 2 –

TOTAL REMITTANCES from other GOVERNMENTS – – – *Rs.* 1,04,71,829 1 4

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*continued.*

REVENUES AND RECEIPTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
HER MAJESTY'S IMPERIAL GOVERNMENT:				
LONDON:				
Value of Military Stores received from the Military Storekeeper at Hong Kong			23,640 4 5	
HER MAJESTY'S COLONIAL GOVERNMENTS:				
CEYLON:				
Recovery of Advance made by the Officer in charge of Treasury, Ceylon		35 - -		
Amount of Deposit for Payments to be made in Ceylon		35 1 -		
Amount of Deposit on account of the Establishment of the Pensioned Private of Her Majesty's 37th Regiment		47 9 -		
Amount of a Bill of Medical Comforts issued to the Wife of a Gunner of the Madras Artillery in Ceylon		52 6 8		
			170 - 8	
CHINA:				
Recoveries on account of Retrenchments		322 13 -		
Amount received from the Deputy Commissary General at Hong Kong, to meet Expenses for Advertising Tenders for Tea		172 12 8		
			495 9 8	
LABUAN:				
Amount recovered on account of Provisions sold at Labuan		39 15 11		
Amount received from Labuan Government for Commissariat Expenses		2,169 1 4		
			2,209 1 3	
ACCOUNT CURRENT WITH LONDON:				
Bond fide Savings, Effects, and Credits, &c.		2,72,471 14 9		
Amount recovered from different Officers on account of Europe Rate of Pay, &c., received in England		33,965 14 1		
MISCELLANEOUS:				
Amount recovered on account of Stamp Fees due on Commissions issued by the Home Government	45 - -			
Amount of Unclaimed Family Certificates of the Royal Gun Lascars in China	86 - -			
Value of Stores received from England:				
Military Stores	4,26,585 11 3			
Medical Stores	14,948 5 9			
Clothing Stores	3,91,166 1 10			
Commissariat Stores	25,094 - 5			
		8,57,925 3 3		
			11,64,363 - 1	
				11,90,878 - 1
GENERAL GOVERNMENT OF INDIA:				
POST OFFICE:				
Collected in Cash				899 8 6
				4,69,02,310 5 2
Balance of Cash remaining on the 1st May 1862, in the Treasuries of the undermentioned Officers:				
Paymaster, Secunderabad				14,129 15 5
Executive Commissariat Officers				22,367 8 8
			TOTAL Rs.	4,69,38,807 13 3

Fort St. George, Military Accountant's Office,
3 September 1863.

C. H. Drury, Major,
Military Accountant.

(True Copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

ANNUAL STATEMENT of DISBURSEMENTS in the MILITARY DEPARTMENT, *Madras*, from 1st May 1862 to 30th April 1863.

	Rs. a. p.	Rs. a. p.
DISBURSEMENTS:		
MILITARY CHARGES:		
TITLE I.		
CHARGES MILITARY, PERSONAL:		
ARMY PAY AND ALLOWANCES:		
A. REGIMENTAL PAY AND ALLOWANCES:		
1. European Artillery	19,83,437 – 10	
3. European Cavalry	6,36,314 13 1	
4. Governor's Body Guard	18,128 9 10	
5. Native Cavalry	8,14,105 15 1	
6. European Infantry	30,44,162 12 9	
7. Native Infantry	62,84,682 13 10	
8. Engineers	1,23,027 4 3	
9. Sappers and Miners	2,61,807 2 2	
10. Pegu Sappers and Miners	1,64,790 5 7	
11. European Veteran Artillery Company	64,715 12 6	
12. European Veteran Artillery Infantry	1,87,103 4 8	
		1,35,82,275 14 7
C. Unposted Officers	3,93,264 5 6	
D. & F. Unattached Officers and Local Officers	6,354 4 10	
G. Retired Officers	1,00,553 13 –	
Annuities to Officers	19,341 3 5	
H. Warrant Officers with Public Works Department	664 9 8	
Officers with Civil and Educational Department	5,785 13 1	
Madras Staff Corps	2,82,156 3 6	
Supernumeraries	2,21,076 15 4	
		10,29,197 4 4
I. PAY AND REGIMENTAL ALLOWANCES OF GENERAL ARMY STAFF:		
1. Commander in Chief and Personal Staff	92,380 10 –	
2. Personal Staff of Governor	9,554 8 9	
3. Adjutant General's Department	1,26,870 15 8	
4. Quartermaster General's Department	1,18,982 11 2	
5. Adjutant General, British Forces	16,058 3 2	
7. Judge Advocate General's Department	1,00,662 11 10	
8. Officers Commanding Divisions	2,90,887 7 10	
9. Aides-de-Camp to Officers Commanding Divisions	24,240 2 10	
10. Artillery Staff Head Quarters	22,758 – 9	
12. Inspectors of Musketry	18,127 12 –	
		8,20,523 4 –
L. GARRISON AND CANTONMENT STAFF:		
1. Brigadiers Commanding Stations	67,864 9 –	
2. Brigade Majors	61,625 12 3	
3. Miscellaneous Garrison Staff	85,160 5 1	
		2,14,650 10 4
M. OFFICE ESTABLISHMENT OF GENERAL ARMY STAFF:		
1. Military Secretary to Commander in Chief	1,962 – –	
3. Adjutant General's Department	34,261 2 2	
4. Adjutant, British Forces	3,279 5 4	
5. Quartermaster General's Department	28,040 11 3	
7. Judge Advocate General's Department	9,022 6 4	
8. Adjutant, Artillery Head Quarters	3,702 15 5	
10. Inspectors of Musketry	1,869 7 8	
Brigade Majors' Department	14,214 10 10	
Commandant of Engineers	1,204 – 11	
Artillery Select Committee	586 – –	
		98,142 11 11
N. MILITARY FINANCE DEPARTMENT:		
1. Controller, Military Accountant, and Compiler	68,947 6 11	
2. Examiner, Pay Department	14,088 12 –	
3. Examiner, Commissariat	18,490 14 –	
4. Examiner, Medical	12,180 9 8	
5. Examiner, Ordnance	13,690 14 –	
6. Divisional Paymasters of Effective Troops, Pensioners, and Invalids	1,36,469 7 11	
		2,63,868 – 6
O. OFFICE ESTABLISHMENT OF THE MILITARY FINANCE DEPARTMENT:		
1. Controller, Military Accountant, Compiler and Examiner, Pay Department	76,215 1 11	
3. Examiner, Commissariat	41,189 4 5	
4. Examiner, Medical	1,860 – –	
6. Divisional, Pension, and Invalid Paymasters	72,026 10 10	
		1,91,291 1 2

ANNUAL STATEMENT of Disbursements, &c., from 1st May 1862 to 30th April 1863—*continued.*

DISBURSEMENTS—*continued.*

MILITARY—TITLE I.—*continued.*

	Rs.	a.	p.	Rs.	a.	p.
P. BARRACK DEPARTMENT:						
1. Barrack Masters	15,604	4	4			
2. Non-commissioned Staff	13,550	6	–			
Native and Office Establishment	2,282	1	6			
3. Conservancy and other Establishment	16,435	1	4			
Superintendent of Gas Work Establishment	1,200	–	–			
				49,071	13	2
Q. MEDICAL DEPARTMENT:						
1. General Medical Staff	2,71,894	7	4			
2. General Medical Staff, British Forces	27,057	14	10			
3. Surgeons and Assistant Surgeons in charge of Regiments	5,49,750	4	10			
4. Surgeons and Assistant Surgeons, British Forces	1,81,266	1	6			
5. Veterinary Surgeons	35,257	15	10			
6. Veterinary Surgeons, British Forces	9,920	3	6			
7. Sub-Assistant Surgeons	3,000	–	–			
8. Capitation Allowances	50,663	8	9			
9. Native Doctors	37,334	2	–			
10. Warrant Officers	2,02,637	–	1			
				13,68,781	10	8
R. OFFICE ESTABLISHMENT, MEDICAL DEPARTMENT:						
1. Principal Inspector General	10,095	10	7			
2. Inspector General of Hospitals, British Forces	3,471	13	11			
3. Principal Medical Storekeeper	7,363	8	4			
				20,931	–	10
S. PENSIONS to OFFICERS, WARRANT AND NON-COMMISSIONED OFFICERS, RANK AND FILE:						
1. Wound Pensions to European Officers	5,220	10	8			
2. Pensions to European, Warrant, and Non-commissioned Officers, Rank and File	1,71,809	4	7			
3. Pensions to Medical Warrant Officers	72,557	14	1			
4. Pensions to Native Commissioned and Non-commissioned, Rank and File	20,52,510	–	7			
5. Pensions to Heirs of Native Commissioned and Non-commissioned, Rank and File	3,25,747	5	11			
6. Superannuation Pensions	42,736	9	6			
7. Special Pensions	1,148	6	7			
9. Nabobs' Pensioners	944	–	–			
10. Temporary	9,027	14	6			
				26,81,702	2	5
T. COMMISSARIAT DEPARTMENT:						
1. Commissary General and Deputy Commissary General	50,194	1	11			
2. Executive Officers	2,24,925	15	5			
3. Warrant and Non-commissioned Officers	55,905	9	7			
5. Office Establishment	1,01,913	2	2			
6. Office Rent and Contingencies	3,422	6	1			
7. Hospital Establishment	79,852	9	7			
9. Dooly Bearers	1,01,912	6	2			
11. Cattle Establishment	7,438	8	–			
14. Boat	4,430	1	–			
15. Forest	160	10	8			
Victualling	2,876	1	7			
Diet	1,598	–	–			
Stock	21,164	3	3			
Pension Establishment	57	12	–			
				6,55,851	7	5
U. ORDNANCE DEPARTMENT:						
1. Supervising Officers, Inspector General of Ordnance and Magazines, and Principal Commissary of Ordnance	44,844	–	–			
2. Executive Officers	96,112	9	8			
3. Warrant and Non-commissioned Officers	1,85,062	13	11			
4. Executive Establishment	1,62,016	15	10			
5. Superintendent and Agent of Manufactories	45,324	15	6			
6. Manufacturing Establishment	64,171	11	5			
7. Contingencies	2,415	–	10			
8. Office Establishment	82,255	14	6			
				6,82,204	1	8
V. REMOUNT DEPARTMENT:						
Agent or Executive Officer	21,934	8	–			
Warrant and Non-commissioned Officers	3,812	4	6			
Office Establishment	4,149	–	–			
				29,895	12	6
W. CLOTHING DEPARTMENT:						
Superintending Officer	18,027	2	8			
Warrant and Non-commissioned Officers	69	1	–			
Manufacturing Establishment	8,772	9	3			
Office Establishment	13,080	–	–			
				39,948	12	11

ANNUAL STATEMENT of Disbursements, &c., from 1st May 1862 to 30th April 1863—*continued.*

DISBURSEMENTS—*continued.*

MILITARY—TITLE I.—*continued.*

	Rs. a. p.	Rs. a. p.
Y. ALLOWANCES (BENEVOLENT):		
Asylums	6,834 4 –	
Family Allowance	2,09,708 3 6	
		2,16,542 7 6
Z. ALLOWANCES TO CLERGY:		
1. Presbyterian Chaplains	480 – –	
2. Roman Catholic Priests	53,390 9 –	
Military Cemetery Establishment	1,669 4 –	
		55,539 13 –
A A. CAMP EQUIPAGE DEPARTMENT:		
Executive Officers	5,914 12 –	
Warrant and Non-commissioned Officers	2,933 11 2	
Tent Lascars	45,666 4 6	
		54,514 11 8
C C. CONTINGENCIES	– – –	13,38,421 9 8
Tour of His Excellency the Commander in Chief	– – –	9,481 2 4
TOTAL TITLE I.	– – Rs.	2,34,02,835 8 7

TITLE II.

CHARGES MILITARY, MATERIAL.

D D. COMMISSARIAT DEPARTMENT:		
1. Victualling Europeans	11,69,281 7 11	
2. Public Cattle	5,63,969 10 10	
3. Cavalry Supplies	2,79,728 1 –	
4. Purchase of Reserve Stock	9,31,431 7 10	
5. Purchase of Live Stock	1,452 6 –	
6. European Hospital Supplies	1,23,698 9 1	
7. Medical Department	9,542 7 11	
8. Victualling Native Troops	27,308 15 8	
9. Native Hospital Supplies	23,800 15 3	
10. Barrack Department	1,85,416 1 1	
11. Malt Liquor	7,76,668 5 8	
12. Bedding	28,422 – 6	
13. Ordnance Department	1,75,236 11 6	
14. Transport Charges	1,48,080 10 3	
15. Miscellaneous	36,888 7 1	
16. Clothing Department	77,563 8 6	
17. Stationery	25,680 6 3	
Camp Equipage Department	974 4 9	
Tour of His Excellency the Commander in Chief	304 12 6	
		45,85,449 5 7
E E. ORDNANCE DEPARTMENT:		
2. Supplies of Freight	21,511 8 10	
3. Services under direct control of Inspector General	1,11,419 8 11	
		1,32,931 1 9
F F. CLOTHING DEPARTMENT:		
1. Making Uniforms, European Troops	22,217 6 10	
2. Compensation	1,69,938 10 10	
4. Making Uniforms, Native Troops	32,946 7 8	
7. Contingencies	352 13 –	
Office Rent	4,300 – –	
Freight and Boat-hire	1,582 4 3	
		2,31,337 10 7
G G. REMOUNT DEPARTMENT:		
1. Keep of Cattle	53,054 3 4	
2. Road Expenses	14,061 13 –	
3. Purchase of Cattle	69,985 – –	
4. Depôt Contingencies	32,374 15 2	
		1,69,475 15 6
I I. MEDICAL DEPARTMENT:		
Freight and Boat-hire	– – –	905 11 8
TOTAL TITLE II.	– – Rs.	51,20,099 13 1
GRAND TOTAL	– – Rs.	2,85,22,935 5 8

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*cont^d.*

Chapter.	Section.	Article.	DISBURSEMENTS—*continued.*	CURRENT.	ARREARS OF FORMER YEARS. Arrears of 1861-62.	ARREARS OF FORMER YEARS. Arrears prior to 1861-62.	TOTAL ARREARS.	TOTAL.
			TITLE I.					
			CHARGES MILITARY, PERSONAL:					
			PAY AND ALLOWANCES OF ARMY AND ESTABLISHMENTS:					
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.	–	–	REGIMENTAL CHARGES, PAY, AND ALLOWANCES:					
	I.	–	ESTABLISHED STRENGTH:					
		1	British Cavalry	– – –	5,494 9 10	124 8 8	5,619 2 6	
		2	Native Cavalry	– – –	6,647 2 10	964 13 9	7,612 – 7	
		3	Governor's Body Guard	– – –	876 11 2	– – –	876 11 2	
		4	Royal Artillery	– – –	1,832 6 2	855 15 3	2,688 5 5	
		5	Horse Artillery	– – –	6,752 3 2	414 4 –	7,166 7 2	
		6	European Foot Artillery	– – –	39,753 5 9	5,581 15 8	45,335 5 5	
		8 to 11	Horse Field Batteries	– – –	2,704 6 –	– – –	2,704 6 –	
		12	Corps of Engineers	– – –	3,086 12 10	10 – –	3,096 12 10	
		13	British Infantry	– – –	62,266 7 1	1,567 7 9	63,833 14 10	
		14	Madras European Infantry	– – –	8,950 2 9	210 2 7	9,160 5 4	
		15	Corps of Sappers and Miners	– – –	6,196 11 4	223 9 –	6,420 4 4	
		16	Native Infantry	– – –	1,36,148 15 6	5,581 1 2	1,41,730 – 8	
		17	Pegu Sapper Battalion	– – –	19,346 8 –	105 12 –	19,452 4 –	
		18	European Artillery Veteran Company	– – –	532 1 3	18 14 11	551 – 2	
		19	European Infantry Veteran Company	– – –	146 15 –	– – –	146 15 –	
			Staff Corps	– – –	24,267 13 10	7,401 12 3	31,669 10 1	
					3,25,003 4 6	23,060 5 –	3,48,063 9 6	
II.	–	–	PAY AND REGIMENTAL ALLOWANCES OF GENERAL ARMY STAFF;					
	I.	–	GENERAL STAFF;					
		3	Adjutant General's Department, Head Quarters	– – –	3 12 8	– – –	3 12 8	
		4	Adjutant General's Department, Divisional	– – –	1,086 10 1	– – –	1,086 10 1	
		6	Quartermaster General's Department, Divisional	– – –	115 2 6	– – –	115 2 6	
		10	Judge Advocate General's Department	– – –	25 – –	– – –	25 – –	
		11	Officers Commanding Divisions and Forces	– – –	428 8 5	– – –	428 8 5	
		13	Artillery Staff, Head Quarters	– – –	30 – 11	– – –	30 – 11	
		14	Military Audit Department	– – –	900 – –	450 – –	1,350 – –	
		15	Pay Department	– – –	600 – –	– – –	600 – –	
		17	Remount Agency	– – –	110 10 3	– – –	110 10 3	
		18	District Inspectors of Musketry	– – –	50 – –	– – –	50 – –	
	II.	–	GARRISON AND CANTONMENT STAFF:					
		1	Garrison of Fort St. George	– – –	201 4 6	– – –	201 4 6	
		2	Second Class Brigades	– – –	5,909 – 4	77 6 8	5,986 7 –	
		3	Brigade Majors	– – –	2,136 3 8	– – –	2,136 3 8	
		4	Miscellaneous, Garrison, and Cantonment Staff	– – –	2,895 3 –	564 13 5	3,460 – 5	
	III.	–	OFFICE and other ESTABLISHMENTS of the GENERAL ARMY STAFF:					
		5	Quartermaster General's Department, Divisional	– – –	15 7 2	– – –	15 7 2	
		11	Military Audit Department	– – –	450 – –	– – –	450 – –	
					14,956 15 6	1,092 4 1	16,049 3 7	
V.	–	–	Pay of Retired Officers in India	– – –	6,890 10 11	– – –	6,890 10 11	
			Annuities to European Commissioned Officers	– – –	1,034 6 10	– – –	1,034 6 10	
					7,925 1 9	– – –	7,925 1 9	
VI.	–	–	Pay of Cornets and Ensigns of Cavalry and Infantry under the New Condition	– – –	3,641 10 –	282 10 10	3,924 4 10	
IX.	–	–	PAY and REGIMENTAL ALLOWANCES of Commissioned, Warrant, and Non-commissioned Officers, Artificers, &c., of Establishment of Ordnance Department: Establishments maintained for Army and Manufacturing purposes	– – –	5,189 11 5	1,919 13 6	7,109 8 11	
X.	–	–	PAY and REGIMENTAL ALLOWANCES of Commissioned, Warrant, and Non-commissioned Officers, and Establishments of Commissariat Department:					
		1	Commissary General and Deputy Commissary General	– – –	6,587 7 10	499 3 2	7,086 11 –	
		2	Office Establishment	– – –	12,730 13 10	– – –	12,730 13 10	
		4	Office Establishment of the Examiner of Commissariat Accounts	– – –	61 – 9	– – –	61 – 9	
		5	Executive Establishment, Commissioned, Warrant, and Non-commissioned Officers	– – –	4,282 7 –	78 6 10	4,360 13 10	
		6	Executive Establishment, Subordinates	– – –	15,500 15 10	236 11 10	15,737 11 8	
		7	Public Cattle Establishment	– – –	19,277 2 2	4,732 7 10	24,009 10 –	
		8	Hospital Establishment	– – –	28,621 8 11	1,303 2 11	29,924 11 10	
		10	Boat Establishment, Rangoon	– – –	144 – –	– – –	144 – –	
		11	Slaughter Cattle Establishment	– – –	133 2 8	– – –	133 2 8	
		12	Pension Establishment	– – –	585 2 8	– – –	585 2 8	
		13	Corps of Dooly Bearers	– – –	7,907 13 –	203 11 9	8,111 8 9	
					95,831 10 8	7,053 12 4	1,02,885 7 –	
XI.	–	–	CLOTHING AGENCY:					
		1	Agent (Staff Pay and Regimental Allowances)	– – –	64 8 3	– – –	64 8 3	
XII.	–	–	CAMP EQUIPAGE DEPARTMENT:					
			Establishment of Tent Lascars	– – –	748 15 11	63 5 4	812 5 3	
XIII.	I.	–	PAY and ALLOWANCES of MEDICAL DEPARTMENT:					
		1	General Medical Staff	– – –	2,962 3 2	540 – –	3,502 3 2	
		2	Surgeons in charge of Regiments	– – –	4,661 – 11	– – –	4,661 – 11	
		3	Assistant Surgeons, 1st Class, in charge of Regiments	– – –	1,253 14 9	30 7 –	1,284 5 9	
		4	Assistant Surgeons, 2nd Class, in charge of Regiments	– – –	2,481 5 6	1,328 8 11	3,809 14 5	
		6	Assistant Surgeons attached to Divisions, Regiments, &c.	– – –	666 15 2	– – –	666 15 2	
		7	Assistant Surgeons employed as Zillah or Civil Surgeons	– – –	2,444 – 9	– – –	2,444 – 9	
		8	Veterinary Surgeons	– – –	17 12 2	– – –	17 12 2	
		9	Medical Warrant Officers	– – –	3,386 14 9	248 9 10	3,635 8 7	
		11	First and Second Dressers	– – –	1,501 1 –	86 13 3	1,587 14 3	
					19,375 4 2	2,234 7 –	21,609 11 2	

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*cont^d.*

Chapter.	Section.	Article.	DISBURSEMENTS—*continued.* MILITARY—TITLE I.—*continued.*	CURRENT. Rs. a. p.	ARREARS OF FORMER YEARS. Arrears of 1861-62. Rs. a. p.	Arrears prior to 1861-62. Rs. a. p.	TOTAL ARREARS. Rs. a. p.	TOTAL. Rs. a. p.
XIV.	-	-	PAY and ALLOWANCES of MEDICAL OFFICERS, BRITISH FORCES:	- - -				
		1	Medical Staff and Establishment	- - -	950 13 7	- - -	950 13 7	
		2	Surgeons and Assistant Surgeons	- - -	5,152 6 10	- - -	5,152 6 10	
					6,103 4 5	- - -	6,103 4 5	
XV.	-	-	PENSIONS to OFFICERS, WARRANT, and NON-COMMISSIONED OFFICERS, RANK and FILE:					
		1	Wound Pensions to European Officers	- - -	857 2 2	- - -	857 2 2	
		2	European Warrant Officers of the Ordnance, Commissariat, and Medical Departments	- - -	1,902 15 11	- - -	1,902 15 11	
		3	Non-commissioned, Rank and File	- - -	5,341 3 5	78 15 -	5,420 2 5	
		4	Native Commissioned and Non-commissioned Officers, &c.	- - -	1,78,958 7 1	7,818 5 3	1,86,776 12 4	
		5	Pensions to Heirs	- - -	34,646 11 1	7,209 3 3	41,855 14 4	
		9	Special Cases	- - -	139 2 -	- - -	139 2 -	
		10	Temporary Pensions	- - -	2,091 6 -	510 14 2	2,602 4 2	
			Superannuation Pensions	- - -	1,769 4 7	- - -	1,769 4 7	
			Compassionate Allowance to the Families of European Officers Killed in Action	- - -	156 6 8	- - -	156 6 8	
					2,25,862 10 11	15,617 5 8	2,41,480 - 7	
XVI.	-	-	Contingencies and other Unfixed Charges, Personal, of Military Department	- - -	1,64,723 8 9	13,117 6 5	1,77,840 15 2	
XVII.	-	-	Military Male and Female Orphan Asylums	- - -	16 - -	- - -	16 - -	
XVIII.	-	-	Salaries, Establishments, and Contingencies of Roman Catholic Priests	- - -	4,231 - -	3,297 14 5	7,528 14 5	
XX.	-	-	SUPERNUMERARIES of CORPS and DEPARTMENTS:					
	I.	-	Native Cavalry	- - -	733 7 9	137 13 8	871 5 5	
	VIII.	-	Horse Artillery	- - -	107 11 6	- - -	107 11 6	
	IX.	-	Native Infantry	- - -	3,949 15 9	- - -	3,949 15 9	
					4,791 3 -	137 13 8	4,929 - 8	
			TITLE II. CHARGES MILITARY, MATERIAL:					
			SUPPLIES TO STANDING ARMY AND ESTABLISHMENTS REQUIRING LOCAL CASH DISBURSEMENTS:					
I.	-	-	SUPPLIES BY COMMISSARIAT DEPARTMENT:					
	VI.	-	SUPPLIES of STORES between DEPARTMENTS:					
		1	Barrack Department	- - -	38,124 5 1	211 1 10	38,335 6 11	
		2	Camp Equipage Department	- - -	1,038 11 1	- - -	1,038 11 1	
		3	Medical Department	- - -	1,252 1 9	31 6 -	1,283 7 9	
		4	Ordnance Department	- - -	33,826 8 10	286 1 4	34,112 10 2	
		5	Clothing Stores	- - -	1,543 12 4	227 8 -	1,771 4 4	
		6	Supplies to Public Officers, Military	- - -	810 11 6	- - -	810 11 6	
		7	Supplies to Stationery Depôt for Military Offices	- - -	10,330 6 10	- - -	10,330 6 10	
			EASTERN SETTLEMENTS:					
		1	Barrack Department	- - -	6,994 5 4	529 9 -	7,523 14 4	
		3	Ordnance	- - -	808 12 11	- - -	808 12 11	
		4	Supplies to Public Officers, Military	- - -	32 1 7	- - -	32 1 7	
					94,761 13 3	1,285 10 2	96,047 7 5	
	VIII.	-	SUPPLIES of CARRIAGE and ATTENDANTS between DEPARTMENTS:					
		1	Barrack Department	- - -	5,628 7 7	43 5 4	5,671 12 11	
		2	Camp Equipage Department	- - -	20,871 6 11	3,493 7 3	24,364 14 2	
		3	Medical Department	- - -	4,341 11 2	282 11 9	4,624 6 11	
		4	Ordnance Department	- - -	12,[illegible]4 4 1	2,184 13 1	14,950 1 2	
			Supplies to Public Officers, Military	- - -	162 2 1	217 5 10	379 7 11	
			Supplies to Stationery Depôt for Military Offices	- - -	391 12 8	- - -	391 12 8	
			Clothing Store Department	- - -	1,867 - 9	- - -	1,867 - 9	
			EASTERN SETTLEMENTS:					
		1	Camp Equipage Department	- - -	20,751 1 7	1,479 - -	22,230 1 7	
		2	Ordnance Department	- - -	262 1 7	- - -	262 1 7	
		3	Medical Department	- - -	174 - -	- - -	174 - -	
		4	Barrack Department	- - -	3,351 14 -	- - -	3,351 14 -	
					70,566 14 5	7,700 11 3	78,267 9 8	
	IX.	-	SUPPLIES of FREIGHT:					
		1	Freight for Stores supplied from Port to Port	- - -	11,450 10 11	44 - -	11,491 10 11	
			Charges for Boats	- - -	404 2 6	6 15 3	411 1 9	
			EASTERN SETTLEMENTS:					
		1	Freight for Stores supplied from Port to Port	- - -	3,025 15 3	- - -	3,025 15 3	
			Charges for Boats	- - -	28,709 3 10	- - -	28,709 3 10	
					43,590 - 6	50 15 3	43,640 15 9	
	X.	-	Supplies of Miscellaneous Carriage	- - -	1,03,082 12 6	254 15 5	1,03,337 11 11	
			Miscellaneous Charge	- - -	8,720 11 -	2,30,549 - 8	2,39,269 11 8	
			EASTERN SETTLEMENTS:					
			Supplies of Miscellaneous Carriage	- - -	20,938 7 1	- - -	20,938 7 1	
			Miscellaneous Charge	- - -	13,343 - 9	8 11 9	13,351 12 6	
					1,46,084 15 4	2,30,812 11 10	3,76,897 11 2	

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*cont^d.*

Chapter.	Section.	Article.	DISBURSEMENTS—*continued.* MILITARY—TITLE II.—*continued.*	CURRENT.	ARREARS OF FORMER YEARS. Arrears of 1861-62.	ARREARS OF FORMER YEARS. Arrears prior to 1861-62.	TOTAL ARREARS.	TOTAL.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.	XI.	–	ARMY SUPPLIES:					
		1	Arrack Supplies to the Army	– – –	62,706 3 2	39 8 –	62,745 11 2	
		2	Cavalry Supplies	– – –	47,735 3 10	948 2 7	48,683 6 5	
		3	Artillery Draught Cattle Supplies	– – –	433 14 8	– – –	433 14 8	
		4	Grain and Provision Supplies	– – –	44,067 10 11	4,553 12 4	48,621 7 3	
		5	European Artillery Hospital Supplies	– – –	1,04,085 11 11	2,611 8 10	1,06,697 4 9	
		6	Native Military Hospital Supplies	– – –	8,667 – 3	165 – 2	8,832 – 5	
		7	Supplies of Personal Appointment	– – –	1,077 14 4	– – –	1,077 14 4	
		8	European Victualling Supplies	– – –	75,800 5 8	1,937 5 8	77,827 11 4	
		9	Supplies of Beer from England through Contractors	– – –	2,32,117 10 9	– – –	2,32,117 10 9	
		10	Supplies of Bedding to European Troops	– – –	29,895 2 5	25 9 6	29,920 11 11	
		11	Subsistence to Military Prisoners	– – –	172 3 4	14 8 –	186 11 4	
			EASTERN SETTLEMENTS:					
		1	Grain and Provision Supplies	– – –	1,16,818 6 7	27 10 8	1,16,846 1 3	
		2	Victualling Supplies	– – –	60,297 1 1	– – –	60,297 1 1	
		3	European Hospital Supplies	– – –	28,180 5 8	– – –	28,180 5 8	
		4	Arrack Supplies to the Army	– – –	101 14 –	– – –	101 14 –	
		5	Cavalry Supplies	– – –	3,028 11 10	– – –	3,028 11 10	
		7	Supplies of Beer from England	– – –	187 5 10	– – –	187 5 10	
		8	Native Hospital Supplies	– – –	4,127 7 4	– – –	4,127 7 4	
		9	Supplies of Bedding	– – –	23 15 –	– – –	23 15 –	
		10	Subsistence to Military Prisoners	– – –	113 14 6	– – –	113 14 6	
					8,19,728 3 1	10,323 1 9	8,30,051 4 10	
	XII.	–	SERVICES under direct Control of Commissary General:					
		1	Public Cattle Department, Elephants, Camels, and Bullocks	– – –	1,01,844 13 6	15,753 3 7	1,17,598 1 1	
		2	Second Corps of Dooly Bearers	– – –	1,503 14 10	270 1 6	1,774 – 4	
		3	Scavengers' Department	– – –	367 2 1	– – –	367 2 1	
		4	Timber Supplies	– – –	4,039 11 4	– – –	4,039 11 4	
			EASTERN SETTLEMENTS					
		1	Public Cattle Department, Elephants, Camels, and Bullocks	– – –	7,909 11 1	300 – –	8,209 11 1	
		2	Timber Supplies	– – –	12,210 15 5	– – –	12,210 15 5	
					1,27,876 4 3	16,323 5 1	1,44,199 9 4	
III.	–	–	SUPPLIES to and by ORDNANCE DEPARTMENT:					
	I.	–	Supplies of Freight through the Marine Department, for Supplies from London, payable in India	– – –	2,411 9 5	– – –	2,411 9 5	
			Supplies of Freight through the Marine Department, for Supplies from Port to Port in India	– – –	41 1 –	– – –	41 1 –	
	II.	–	SERVICES under direct control of Ordnance Department:					
		1	Advances for Provisions and Maintenance of Harness and Saddlery	– – –	3,576 1 6	1,567 9 –	5,143 10 6	
		2	Advances for Departmental Purposes	– – –	24,157 7 9	14,129 7 10	38,286 15 7	
					30,186 3 8	15,697 – 10	45,883 4 6	
IV.	–	–	SUPPLIES to and by CLOTHING AGENCY DEPARTMENT:					
		5	Supplies of Compensation in lieu of Clothing	– – –	2,30,544 13 –	– – –	2,30,544 13 –	
VI.	–	–	REMOUNT DEPARTMENT:					
	I.	–	SERVICES under direct Control of the Agent for Remounts:					
		1	For the Keep of Remount Horses	– – –	5,202 3 –	– – –	5,202 3 –	
			Attendant	– – –	2,133 1 1	– – –	2,133 1 1	
			Contingencies	– – –	382 11 6	2,436 13 10	2,819 8 4	
					7,717 15 7	2,436 12 10	10,154 12 5	
			TOTAL TITLES I. and II.	2,85,22,985 5 8	24,49,522 – 4	3,52,507 7 3	28,02,029 7 7	3,13,24,964 13 3
			VALUE OF STORES RECEIVED FROM LONDON:	Rs. a. p.				
			Military Stores	4,26,585 11 3				
			Amount of Two-thirds Freight	22,569 2 11				
					4,49,154 14 2			
			Medical Stores	14,948 5 9				
			Amount of Two-thirds Freight	473 4 11				
					15,421 10 8			
			Commissariat Stores	25,094 – 5				
			Amount of Two-thirds Freight	598 – 11				
					25,692 1 4			
			Clothing Stores	3,01,166 1 10				
			Amount of Two-thirds Freight	2,021 10 2				
					3,03,187 12 –			
			VALUE OF STORES RECEIVED FROM OTHER PRESIDENCIES:					
			GENERAL GOVERNMENT OF INDIA:					
			Commissariat Stores		15,371 6 9			
			HYDERABAD CONTINGENT:					
			Military Stores		4,987 9 9			
			BOMBAY:					
			Commissariat Stores		20,309 5 4			
			HER MAJESTY'S IMPERIAL GOVERNMENT, LONDON:					
			Military Stores		23,640 4 5			
			Horses supplied to and returned by Officers and Departments		7,470 2 11	– – –	– – –	
			Amount of Retrenchments repaid		2,223 – 5	– – –	1,461 – 6	
			Refunds out of Sums credited on account of Table, Hutting Money, &c.		1,432 15 4	– – –	96 5 5	
			Amount of Retrenchments and unaudited Disbursements		8,33,930 10 10	– – –	44 10 –	
					17,92,821 13 11	– – –	1,601 15 11	17,94,423 13 10
			TOTAL CHARGES MILITARY	3,03,15,757 3 7	– – –	– – –	28,03,631 7 6	3,31,19,388 11 1

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*cont^d*.

DISBURSEMENTS—*continued.*	CURRENT.	ARREARS.	TOTAL.	
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
CIVIL CHARGES:				
REFUNDS:				
Income Tax:				
1 per Cent.	382 3 –	138 7 6		
2 per Cent.	10 6 8	—		
3 per Cent.	1,158 2 11	417 10 8		
4 per Cent.	268 5 –	5 10 –		
	1,819 1 7	561 12 2	2,380 13 9	
MISCELLANEOUS CIVIL PAYMENTS:				
Ecclesiastical:				
Sacramental and Travelling Allowances, including Establishments appertaining to Churches	1,047 – –	—		
Commissariat Supplies	151 2 –	131 3 3		
	1,198 2 –	131 3 3	1,329 5 3	
Judicial:				
Pay of Non-Commissioned Officers employed in the Mofussil Police	– – –	132 8 6		
Amount of Provisions, &c., supplied on account of this Department	16 8 6	123 9 7		
	16 8 6	256 2 1	272 10 7	
Revenue:				
Amount of Provisions supplied	– – –	308 4 2	308 4 2	
General Department:				
Commissariat Supplies	6 – –	– – –	6 – –	
Marine Department:				
Commissariat Supplies	– – –	1,188 4 10	1,188 4 10	
Civil Hospitals:				
Commissariat Supplies	– – –	4,870 7 1	4,870 7 1	
Pensions to Superannuated Servants in the Public Offices in the General Department:				
Pensions, General Superannuation	910 4 –	– – –	910 4 –	
Pensions to the Families of Native Servants:				
Pensions of the late Native Pension Fund	275 8 –	– – –	275 8 –	
Public Works:				
Salaries, Establishments, Contingencies of the Public Works Department	– – –	5,478 1 3		
Refunds of House-rent	606 1 11	—		
Commissariat Supplies	– – –	42 6 8		
	606 1 11	5,520 7 11	6,126 9 10	
Railway Consulting Engineer's Department:				
Commissariat Supplies	– – –	3 4 –	3 4 –	
Miscellaneous:				
Over-recovery of Fees, or a Commission refunded	7 8 –	—		
Drill Instructor to the Infantry Volunteer Guards	– – –	104 8 –		
Tour of the Honourable the Governor	9 10 –	—		
	17 2 –	104 8 –	121 10 –	
		TOTAL CIVIL DEPARTMENT		17,793 1 6
PROFIT AND LOSS:				
Loss in issuing Hyderabad Rupees to the Troops at the prescribed Rate of Exchange	– – –	– – –	18,378 13 –	
Amount of irrecoverable Advances and Retrenchments written off to this head	– – –	– – –	3,703 – 6	
				22,091 13 6
DEBT:				
Military Service Funds:				
Military Fund	– – –	30,801 – –		
Apothecaries' Fund	– – –	38 13 2		
Medical Fund	– – –	17 8 9	30,857 5 11	
Regimental Funds:				
Band Fund	– – –	35,270 15 10		
Mess Fund	– – –	26,278 8 1	61,549 7 11	
Deposits:				
Deposits on account of Government Savings Bank	84,228 9 4			
Deposits on account of Regimental Savings Bank	1,18,346 13 3	2,02,575 6 7		
Deposits on account of the Estates of Military Persons deceased	48,122 3 3			
Deposits on account of the Military Department	21,54,455 – 1	22,02,577 3 4		
Advances Repayable:				
Advances made to Officers and Corps, including Miscellaneous Advances during the year	– – –	48,91,213 7 5		
Amount of Commissariat Advances	– – –	4,75,444 11 11		
Sundry Advances Repayable:				
Superintendent of Family Payments	1,00,103 13 8			
Advances made at other Presidencies	16,972 4 9	1,17,076 2 5	78,88,886 15 8	
Bills Payable:				
Amount of Receipts discharged by Paymasters	– – –	– – –	21,036 4 10	

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*cont^d.*

DISBURSEMENTS—*continued.*

DEBT—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
VI. DEPARTMENTAL REMITTANCES :				
Amount of Debits for Advances and Retrenchments recovered by one Paymaster on account of another		7,77,427 6 4		
Public Service Transfer Receipts drawn by Paymasters on the Paymaster, Secundrabad, cancelled		476 7 2		
Privilege Remittance Transfer Receipts drawn by Paymasters on the Paymaster, Secundrabad, cancelled		21 15 6		
Sepoy Remittance Transfer Receipts drawn by Paymasters on the Paymaster, Secundrabad, cancelled		41 — —		
Amount paid by the Paymaster at Secundrabad to the Executive Commissariat Officer at that Station on Letters of Credit		7,05,766 7 10		
Amount paid by the Paymaster at Secundrabad for Public Service Transfer Receipts drawn by Paymasters		22,233 13 —		
Amount paid by the Paymaster at Secundrabad for Privilege Remittance Transfer Receipts drawn by Paymasters		16,262 10 7		
Amount paid by the Paymaster at Secundrabad for Sepoy Remittance Transfer Receipts drawn by Paymasters		628 — —		
Sale proceeds of Commissariat Stores paid into the Treasury of the Paymaster, Secundrabad		20,787 11 6		
			16,03,585 7 11	
VII. PRIZE FUNDS :				
1. Lucknow Prize Fund		24,534 9 10		
2. Delhi Prize Fund		172 — —		
4. Prize Fund Establishment and Contingencies		784 5 6		
			25,490 15 4	

VIII. LOCAL REMITTANCES TO CIVIL TREASURIES OF THE GOVERNMENT OF MADRAS :

Cheques, Public Service Transfer Receipts, Privilege Remittance Transfer Receipts, Sepoy Remittance Transfer Receipts drawn on the under-mentioned Officers cancelled :	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Secretary and Treasurer, Bank of Madras	— — —	3,791 7 8	5,544 14 10	40 8 —
Commissioner of Mysore	4,959 15 8	7,102 2 6	710 6 3	90 — —
Superintendent of Coorg	— —	29 2 8	1 1 8	—
Collector of Ganjam	— —	126 1 6	— —	31 — —
Collector of Vizagapatam	613 10 6	58 3 7	35 14 5	225 — —
Collector of Godavorg	— —	184 9 4	21 7 8	160 — —
Collector of Malabar	3 — —	1,455 10 —	— —	7 — —
Collector of North Arcot	— —	33 4 —	31 — 3	86 — —
Collector of Coimbator	— —	465 — 8	— —	20 — —
Collector of Trichinopoly	17 — —	302 7 7	— —	137 — —
Collector of Madura	— —	13 12 —	5 13 6	20 — —
Collector of Madras	— —	186 14 5	17 2 —	7 — —
Collector of Kistna District	— —	25 2 4	— —	13 — —
Collector of Kurnool	— —	6 13 8	—	—
Collector of South Arcot	— —	9 13 7	—	—
Collector of Cuddapah	— —	6 4 —	— —	24 — —
Collector of Bellary	— —	— —	— —	277 — —
Collector of Tanjore	— —	1 12 8	—	—
Collector of Salem	— —	— —	21 — —	12 — —
Collector of Nellore	— —	— —	20 — —	7 — —
Collector of Tinnevelly	— —	— —	6 5 7	7 — —
	5,593 10 2	13,798 10 2	6,415 2 2	1,103 8 —

	Rs. a. p.	Rs. a. p.	Rs. a. p.
Amount discharged by the Paymaster, Secundrabad, for Public Service Transfer Receipts drawn by the Civil Treasury Officers	— — —	73,155 9 8	
Amount discharged by the Paymaster, Secundrabad, for Privilege Remittance Transfer Receipts drawn by the Civil Treasury Officers	— — —	2,854 — 9	
Amount discharged by the Paymaster, Secundrabad, for Sepoy Remittance Transfer Receipts drawn by the Civil Treasury Officers	— — —	3 — —	
Miscellaneous :			
Government recoveries, &c. paid into the Treasuries of the under-mentioned Officers :			
Secretary and Treasurer, Bank of Madras	9,11,162 10 6		
Commissioner of Mysore	2,20,385 3 7		
Collector of Nellore	96 6 7		
Collector of Madras	17,498 7 10		
Collector of North Arcot	2,143 2 7		
Collector of Madura	8 — —		
Collector of Coimbatore	51,306 9 9		
Collector of Trichinopoly	1,46,598 12 4		
Collector of Bellary	2,41,924 9 11		
Collector of Vizagapatam	1,76,015 5 3		
Collector of Kurnool	724 13 6		
Collector of Godavery	263 3 3		
Collector of South Canara	10,097 12 7		
Collector of Malabar	2,53,760 9 10		
Collector of Ganjam	35 11 6		
Collector of Salem	16,502 6 2		
Resident in Travancore	16,073 2 6		
Excess Recovery refunded on account of Books sold by the Principal of the Medical College	18 1 —		
		20,64,615 — 8	
			21,67,508 9 7
TOTAL DEBT			Rs. 1,17,90,005 3 2

III. ADJUSTED CHARGES ON ACCOUNT OF OTHER GOVERNMENTS :

	CURRENT.	ARREARS.	
	Rs. a. p.	Rs. a. p.	
GOVERNMENT OF INDIA :			
Amount of Pay and Allowances, &c. disbursed to Officers and Men of Her Majesty's Regiments of Bengal Presidency	73,732 5 3	10,593 14 9	
Amount paid on account of Freight and Passage Money	1,851 4 8	—	
Amount paid on account of Table Money	66 15 8	—	
Amount paid on account of Pensions	6,505 4 6	184 8 —	
Amount paid on account of Boat Hire	35 7 6	0 3 —	
Refunds out of Recoveries made on account of House Rent	2,433 9 4	357 14 11	
Excess Recovery refunded on account of a Tent sold in Bengal	96 8 —	—	
Value of Provisions purchased and supplied to Bengal Troops	19,259 13 —	20,363 3 5	
	1,03,481 3 11	31,508 12 1	1,34,990 — —
GOVERNMENT OF BOMBAY :			
Amount paid on account of Pensions	14,257 14 8	1,202 6 8	
Amount paid on account of Pay and Allowances	24,850 1 3	492 6 1	
Amount paid on account of Freight and Passage Money	2,026 8 3	—	
Amount paid on account of Boat Hire	5 12 —	3 3 —	
Amount Value of Provisions, &c. purchased and supplied	1,598 10 8	904 11 9	
	42,738 14 10	2,062 11 6	45,401 10 4
TOTAL ADJUSTED CHARGES on account of other Governments			Rs. 1,80,391 10 4

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*cont^d.*

DISBURSEMENTS—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
REMITTANCES FROM OTHER GOVERNMENTS:					
GOVERNMENT OF BENGAL:					
Sepoy Remittance Transfer Receipts drawn on the Collector of Cuttack, cancelled	- - -	40 - -			
Amount paid by the Paymaster at Secundrabad on account of Public Service Transfer Receipts drawn by the Deputy Commissioner, Lohardugga	- - -	500 - -			
Amount paid by the Paymaster of Secundrabad on account of Public Service Transfer Receipts drawn by the Collector of Cuttack	- - -	200 - -			
Miscellaneous:					
Amount of an Advance recovered by the Collector of Cuttack	70 - -				
Sale Proceeds of Commissariat Stores paid into the Treasury of the Collector of Cuttack	3 - -				
		73 - -			
			813 - -		
GOVERNMENT OF NORTH WESTERN PROVINCES:					
Privilege Remittance Transfer Receipt drawn on the Collector of Agra, cancelled	- - -	9 1 8			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Collector of Mirzapore	- - -	30 - -			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Collector of Benares	- - -	59 - -			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Political Agent, Nagode	- - -	120 - -			
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Political Agent, Nagode	- - -	18 - -			
Miscellaneous:					
Amount of Subscription to the Medical Fund recovered in Agra from the Officers by this Presidency	344 - -				
Amount of Subscription to the Apothecaries' Fund recovered in Agra from the Officers by this Presidency	30 6 6				
Certificates of former years cancelled	446 - 5				
Refund of Over Recovery of an Advance made by the Collector of Futteepore in last year	41 6 9				
Miscellaneous	6 8 -				
		868 5 8			
			1,104 7 4		
GOVERNMENT OF THE PUNJAB:					
Sepoy Remittance Transfer Receipt drawn on the Deputy Commissioner, Goorgaon, cancelled	- - -	100 - -			
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Lahore	- - -	200 - -			
			300 - -		
GOVERNMENT OF INDIA:					
Public Service Transfer Receipts drawn on the Resident Councillor, Penang, cancelled	- - -	29 15 10			
Public Service Transfer Receipts drawn on the Resident Councillor, Singapore, cancelled	- - -	13 - -			
Privilege Remittance Transfer Receipts drawn on the Bank of Calcutta, cancelled	- - -	215 15 7			
Privilege Remittance Transfer Receipts drawn on Paymaster, Lucknow, cancelled	- - -	200 - -			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Secretary and Treasurer to the Bank of Calcutta	- - -	3,055 6 -			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Resident Councillor, Singapore	- - -	25 - -			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Allahabad	- - -	127 7 4			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Fort William	- - -	374 6 1			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Resident Councillor, Penang	- - -	39 9 7			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Allahabad	- - -	984 - -			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Lucknow	- - -	17 - -			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Fort William	- - -	1,627 - -			
Amount paid on account of Sepoy Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Allahabad	- - -	100 - -			
Advances on account of Public Works	- - -	20,000 - -			
Value of Military Stores supplied for the use of the Hydrabad Contingent	- - -	58,156 6 6			
Value of Medical Stores supplied for the use of the Hydrabad Contingent	- - -	2,334 5 5			
Advances made to Bengal Officers on account of their Pay and Allowances	- - -	1,529 15 -			
Amount of Bills drawn by the Resident Councillor at Singapore	- - -	777 8 8			
Sale Proceeds of Commissariat and Ordnance Stores paid into the Treasury of the Resident Councillor, Singapore	- - -	6,437 2 4			
Sale Proceeds of Commissariat and Ordnance Stores paid into the Treasury by the Resident Councillor, Penang	- - -	970 7 7			
Value of Commissariat Stores supplied to Her Majesty's British Navy	- - -	1 1 7			
Miscellaneous:					
Amount of Subscription to the Military Fund recovered in Bengal from the Officers of this Presidency	8,608 4 1				
Amount of Subscription to the Medical Fund recovered in Bengal from the Officers of this Presidency	1,944 2 -				
Amount of Subscription to the Apothecaries' Fund recovered in Bengal from the Officers of this Presidency	59 8 -				
Amount of Subscription to the Band Fund recovered in Bengal from the Officers of this Presidency	225 6 1				
Amount of Subscription to the Mess Fund recovered in Bengal from the Officers of this Presidency	327 3 1				
Amount of Advances recovered in Bengal	6,139 14 2				
Refund of Over Recoveries of Advances, &c.	132 4 6				
		17,436 9 11			
			1,14,452 5 5		

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*cont^d.*

DISBURSEMENTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
REMITTANCES FROM OTHER GOVERNMENTS—*continued.*					
GOVERNMENT OF BOMBAY:					
Public Service Transfer Receipts drawn on the Collector of Bombay, cancelled	- - -	136 8 -			
Public Service Transfer Receipts drawn on the Collector of Belgaum, cancelled	- - -	4 - -			
Privilege Remittance Transfer Receipt drawn on the Civil Treasury, Kulludghee, cancelled	- - -	21 - -			
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Collector of Sholapore	- - -	550 - -			
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Political Resident at Aden	- - -	100 - -			
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Secretary, Bank of Bombay	- - -	419 7 -			
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Paymaster, Bombay	- - -	148 11 10			
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Paymaster, Poona	- - -	2,508 1 2			
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Resident at Indore	- - -	219 - -			
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Collector of Dhoolia	- - -	100 - -			
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Collector of Shecarpore	- - -	10 - -			
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Paymaster, Belgaum	- - -	400 - -			
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Paymaster, Poonah	- - -	10 - -			
Government Recovery paid into the Treasury of the Collector of North Canara	- - -	810 12 6			
Government Recovery paid into the Treasury of the Collector, Belgaum	- - -	201 11 2			
Amount advanced on account of Pay and Allowances	- - -	2,261 15 4			
Miscellaneous:					
Amount of Subscription to the Military Fund recovered in Bombay from the Officers of this Presidency	2,294 9 9				
Amount of Subscription to the Medical Fund recovered in Bombay from the Officers of this Presidency	246 4 4				
Amount of Subscription to the Band Fund recovered in Bombay from the Officers of this Presidency	128 1 8				
Amount of Subscription to the Mess Fund recovered in Bombay from the Officers of this Presidency	207 3 5				
Amount of Advances, &c. recovered in Bombay	6,056 3 9				
Amount paid on Family Certificates which are recoverable in Bombay	634 - -				
Refund of Over Recoveries of Advances, &c.	216 8 8				
		9,782 15 7			
			17,684 2 7		
HYDRABAD DISTRICTS:					
Public Service Transfer Receipts drawn on the Resident at Hydrabad, cancelled	- - -	14 - 7			
Sepoy Remittance Transfer Receipt drawn on the Resident at Hydrabad, cancelled	- - -	20 - -			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Resident, Hydrabad	- - -	4,285 6 4			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, East Berar	- - -	289 6 7			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Resident at Hydrabad	- - -	38 - -			
Amount paid on account of Sepoy Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Resident, Hydrabad	- - -	6 - -			
Government Recoveries paid into the Treasury of the Resident, Hydrabad	- - -	4,95,534 1 1			
Government Recoveries paid into the Treasury of the Deputy Commissioner, East Berar	- - -	- 13 8			
Miscellaneous:					
Amount of Subscription to the Military Fund recovered in Hydrabad from the Officers of this Presidency	1,767 11 11				
Amount of Subscription to the Medical Fund recovered in Hydrabad from the Officers of this Presidency	112 - -				
		1,879 11 11			
			5,02,067 8		
CENTRAL PROVINCES:					
Cheques drawn on the Deputy Commissioner, Baitool, cancelled	- - -	174 15 9			
Public Service Transfer Receipts drawn on the Deputy Commissioner, Nagpore, cancelled	- - -	6 12 4			
Public Service Transfer Receipts drawn on the Deputy Commissioner, Chandah, cancelled	- - -	6 - -			
Public Service Transfer Receipt drawn on the Deputy Commissioner, Raipore, cancelled	- - -	16 - -			
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Chandah	- - -	653 7 2			
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Saugor	- - -	20 7 8			
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Hoosingabad	- - -	78 - -			

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*cont^d.*

DISBURSEMENTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
REMITTANCES FROM OTHER GOVERNMENTS—*continued.*				
Central Provinces—*continued.*				
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Nagpore	30,214 13 7			
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Jubbulpore	2,111 2 –			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Nagpore	406 5 9			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Jubbulpore	100 – –			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Chandah	264 – –			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Saugor	177 12 9			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Hoosingabad	161 – –			
Government Recoveries paid into the Treasury of the Deputy Commissioner, Nagpore	3,57,236 2 8			
		3,91,626 15 8		
OUDE TERRITORY:				
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Lucknow	4 9 6			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Lucknow	789 – –			
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Herdui	30 – –			
Miscellaneous:				
Certificates of former years, cancelled	132 12 –			
		956 5 6		
BRITISH BURMAH:				
Public Service Transfer Receipts drawn on the undermentioned Officers, cancelled:				
Deputy Commissioner, Prome	146 3 9			
Deputy Commissioner, Rangoon	107 12 5			
Deputy Commissioner, Tounghoo	300 15 6			
Assistant Commissioner, Tharawaddy	2 6 5			
Assistant Commissioner, Thyetmyo	189 10 –			
Privilege Remittance Transfer Receipts drawn on the Deputy Commissioner, Tonghoo, cancelled	6 – –			
Sepoy Remittance Transfer Receipts drawn on the Deputy Commissioner, Prome, cancelled	6 – –			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Assistant Commissioner, Thyetmyo	21 6 –			
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Rangoon	6 4 –			
Amount paid on account of Sepoy Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Assistant Commissioner, Tonghoo	20 – –			
Amount paid on account of a Bill drawn by the Assistant Commissioner, Prome	20 – –			
Drafts drawn on the Deputy Commissioner, Tavoy, cancelled	25,340 3 5			
Government Recoveries, &c. paid into the Treasuries of the undermentioned Officers:				
Deputy Commissioner, Rangoon	1,47,555 11 10			
Deputy Commissioner, Tonghoo	74,609 1 –			
Deputy Commissioner, Thyetmyo	278 6 3			
Deputy Commissioner, Moulmein	1,275 4 10			
Deputy Commissioner, Prome	68,945 13 10			
Deputy Commissioner, Myanoung	17 10 1			
		3,18,848 13 4		
TOTAL REMITTANCES FROM OTHER GOVERNMENTS			*Rs.*	13,47,853 10 –
HER MAJESTY'S IMPERIAL GOVERNMENT:				
LONDON:				
Pensions to Out-Pensioners of Chelsea Hospital	68,348 2 8			
Amount of Extra Pay conferred by Order of Merit	658 8 6			
Amount paid on account of Pensions	16,382 13 10			
Amount Value of Military and Medical Stores supplied to Her Majesty's Vessels	1,995 – 4			
		87,384 9 4		
HER MAJESTY'S COLONIAL GOVERNMENT:				
CEYLON:				
Amount paid on account of Pensions	4,293 15 9			
Amount paid on account of Pay and Allowances	157 12 4			
Amount of an Advance recovered in Ceylon	15 4 9			
		4,467 – 10		
CHINA:				
Amount paid on account of Pensions	– – –	36,405 2 –		
SECOND EXPEDITION TO CHINA:				
Amount paid on account of Pensions	– – –	4,265 – 10		

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1862 to 30th April 1863—*cont^d.*

DISBURSEMENTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
HER MAJESTY'S COLONIAL GOVERNMENTS—*continued.*				
CHINA EXPEDITION, 1859-60:				
Amount paid on account of Pay and Allowances, including Field Batta	606 9 9			
Amount paid on account of Freight and Passage-money	22,382 2 –			
Amount paid on account of Pensions	239 9 11			
Amount paid on account of Table-money	288 – –			
Amount Value of Provisions, &c. supplied	1,006 2 11			
Amount of Retrenchments and Advances recovered at Hong Kong	271 12 –			
		24,794 4 7		
LABUAN:				
Amount of Pay and Field Batta to the Troops composing the Garrison of the above Island	34,265 13 2			
Pensions to the Heirs and Relatives of Native Troops deceased at Labuan	273 12 –			
Amount Value of Pensions, &c. supplied	6,843 3 8			
Amount Value of Military Stores supplied	194 8 3			
		41,567 7 1		
EXPEDITION TO PERSIA:				
Amount paid on account of Contingent Expenses	38 – –			
Amount paid on account of Pensions	239 – –			
		277 – –		
			1,99,160 8 8	
ACCOUNT CURRENT WITH LONDON:				
Amount of Furlough and Europe rate of Pay to different Officers	– – –	1,08,304 11 7		
Pensions to Widows from Lord Clive's Fund	– – –	78,194 12 9		
Amount paid on Family Certificates of different Individuals recoverable in China by the Officer Commanding A. Company of the Royal Gun Lascars	– – –	871 – –		
Payments made out of *bond fide* Savings retained in India	– – –	4,453 5 –		
Amount paid on account of Pensions	– – –	102 14 –		
Amount paid on account of Savings Bank Balance due to a Private of the 1st Dragoon Guards	– – –	401 7 10		
Amount of Advances and Retrenchments recovered in England	– – –	29,651 11 8		
Miscellaneous:				
Amount paid on account of Compensation in lieu of Caps	25 2 4			
Refund out of Retrenchments recovered in last year	10 – –			
Amount paid on account of Passage-money	2,068 – –			
Amount of Excess Recovery from a Militia man, refunded	1 4 –			
Amount of Charges incurred for shipping Medical Comforts for Invalids returning to England	5 1 –			
		2,109 7 4		
			2,24,089 6 2	
Balance of Cash remaining on the 30th April 1863 in the Treasuries of the undermentioned Officers:				4,69,09,774 – 5
Executive Commissariat Officers	– – –	– – –	– – –	29,033 12 10
			TOTAL – – – Rs.	4,69,38,807 13 3

(Errors excepted.)

Fort St. George, Military Accountant's Office,
3 September 1863.

(signed) *C. H. Drury*, Major,
Military Accountant.

(True copy.)

W. E. Gordon,
Assist. Comptroller Genl. of Accounts.

ANNUAL STATEMENT of RECEIPTS in the MILITARY DEPARTMENT, *Madras*, from 1st May 1863 to 30th April 1864.

REVENUES AND RECEIPTS:	CURRENT.	ARREARS.		
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
CIVIL:				
Income Tax:				
Duty levied on this account	1,88,981 8 1	3,823 - 9	1,92,804 8 10	
Stamp Revenue:				
Duty levied on this account	- 8 -	- - -	- 8 -	
Miscellaneous Receipts:				
Gain from difference of Exchange on Transactions with the Home Government	- - -	2,459 14 -		
Amount realised on account of Fees on Commissions	- - -	738 - -		
			3,197 14 -	
Public Works:				
Rent of Government Buildings	- - -	- - -	14,466 11 10	
Cantonment Fund:				
Rent of Grass Lands	- - -	- - -	791 1 8	
		TOTAL CIVIL		*Rs.* 2,11,269 6 11
MILITARY:				
Sale of Provisions:				
Amount recovered by Paymasters from the Supply of Provisions and Hospital Diet	37,979 3 8			
Amount of Unserviceable Provisions, &c., sold by the Executive Officers of the Commissariat Department	8,95,997 8 3			
		9,33,976 11 11		
Sale of Commissariat Stores:				
Amount of Unserviceable Articles, &c., sold by Executive Commissariat Officers	- - -	1,33,359 11 5		
Sale of Military Stores:				
Amount of Unserviceable Military Stores sold	1,39,212 11 10			
Amount Value of Tents supplied to Officers of the Army	4,438 13 6			
Amount Value of Military Stores supplied on account of Her Majesty's Government, Labuan	91 11 -			
Amount Value of Military Stores supplied to Her Majesty's Imperial Government, China	31 10 8			
Amount Value of Military Stores supplied to His Highness the Nizam's Contingent	22,170 14 10			
		1,65,945 13 10		
Sale of Medical Stores:				
Amount of Medical Stores sold	16,508 15 2			
Amount Value of Medical Stores supplied to His Highness the Nizam's Contingent	6,355 5 11			
Amount Value of Medical Stores supplied to Her Majesty's Imperial Government, London	1,887 4 6			
		24,751 9 7		
Sale of Horses and Cattle;				
Amount realised from the Sales of Rejected and Regiment Horses	51,203 2 3			
Amount realised from the Sale of Public Cattle, &c.	21,931 7 2			
Amount Value of Cloths supplied to Officers of the Army	17,950 - -			
		91,084 9 5		
Sale of Clothing Stores:				
Amount Value of Cloths supplied on Payment, as well as Great Coats, &c., sold	- - -	1,09,252 - 5		
			14,58,370 8 7	
Table and Hutting Money, &c., Recovered:				
Amount of Discharge Purchase Money	1,903 1 5			
Amount of Premium on Remittance Transfer Receipts	155 13 11			
Amount received from the Secretary, Military Male and Female Orphan Asylums, on account of the Salary of the Surgeons attached to those Institutions	2,625 - -			
Amount of Table Money, &c.	51,497 3 6			
Amount of Hutting Money	54,311 7 7			
		1,10,492 10 5		
Miscellaneous:				
Amount of Fines levied for Bad Provisions supplied to the Troops, also Stoppages from the Servants for Neglect of Duty	38,985 8 5			
Amount of Batta recovered on account of Dooley Bearers employed on Private Services	129 11 6			
Amount of Hire for the supply of Elephants, Camels, Bullocks, and Carts, &c.	10,815 14 11			
		49,931 2 10		
			1,60,423 13 3	
		TOTAL MILITARY		*Rs.* 16,18,794 5 10
PROFIT AND LOSS:				
Amount of Gain in issuing Hydrabad Rupees to the Troops at the prescribed Rate of Exchange	- - -	- - -	764 13 7	
Sundry Items of Retrenchments below Eight Annas written off to this Head	- - -	- - -	- 8 1	
				765 5 8
DEBT:				
Military Service Funds:				
Military Fund	- - -	4,54,310 15 6		
Medical Fund	- - -	76,715 7 7		
Apothecaries' Fund	- - -	21,084 12 4		
			5,52,111 3 5	
Regimental Funds:				
Band Fund	- - -	30,146 13 10		
Mess Fund	- - -	23,167 15 9		
			53,314 13 7	
Deposits:				
Deposits on account of the Government Savings Bank	- - -	20,629 7 8		
Regimental Savings Bank	- - -	2,01,117 2 7		
Deposits on account of the Estates of Military Persons deceased	60,348 6 10			
Deposits of the Military Department	3,55,549 4 1			
		4,15,897 10 11		
			6,37,644 5 2	
Advances Repayable:				
Advances to Officers and Corps, including Miscellaneous Advances	- - -	47,26,574 2 -		
Commissariat Advances	- - -	6,00,843 3 7		
Advances made at other Presidencies	14,918 10 9			
Superintendent of Family Payments	1,00,103 13 8			
		1,15,022 8 5		
			54,42,439 14 -	

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*continued.*

REVENUES AND RECEIPTS—*continued.*

DEBT—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
DEPARTMENTAL REMITTANCES:				
Recoveries of Advances and Retrenchments, &c., made by one Paymaster on account of another		10,02,933 12 –		
Amount of Public Service Transfer Receipts drawn by Paymasters on the Treasury of the Paymaster, Secundrabad		8,464 12 –		
Amount of Privilege Remittance Transfer Receipts drawn by Paymasters on the Treasury of the Paymaster, Secundrabad		16,071 2 9		
Amount of Sepoys' Remittance Transfer Receipts drawn by Paymasters on the Treasury of the Paymaster, Secundrabad		793 – –		
Sale Proceeds of Government Stores paid into the Paymasters' Treasuries		38,219 15 7		
Amount received from the Paymaster, Secundrabad, by the Executive Commissariat Officer at that Station, on Letters of Credit for Commissariat Expenditure		7,71,987 2 1		
Amount received from the Sub-Assistant Commissary General, Singapore, by the Paymaster, Madras, for disbursement to the Madras Troops stationed in the Straits Settlements		2,54,310 8 –		
			20,03,380 4 5	
Prize Funds:				
Lucknow Prize Fund			59 8 –	

LOCAL REMITTANCES FROM CIVIL TREASURIES OF THE GOVERNMENT OF MADRAS:

	Cheques. Rs. a. p.	Public Service Transfer Receipts. Rs. a. p.	Privilege Remittance Transfer Receipts. Rs. a. p.	Sepoys' Remittance Transfer Receipts. Rs. a. p.	
Secretary and Treasurer, Bank of Madras	60,41,997 9 2	1,76,956 11 8	10,02,424 8 3	2,444 – –	
Commissioner of Mysore	31,08,632 12 11	19,451 8 –	53,926 4 3	1,459 4 4	
Collector of Madras	7,49,710 – 11	18,367 8 3	2,323 11 7	582 12 –	
Collector of North Arcot	7,67,961 11 7	64,952 9 2	3,510 11 3	2,335 8 –	
Collector of South Arcot	1,10,933 14 6	2,028 8 –	519 11 –	447 – –	
Collector of Nellore	75,009 1 8	5,046 10 –	92 1 7	559 – –	
Collector of Godavery District	4,94,172 15 6	73,918 13 5	3,124 12 7	2,631 8 –	
Collector of Kistna District	5,60,391 4 1	21,138 – 11	22,822 10 2	4,062 9 9	
Collector of Salem	2,13,755 11 5	3,258 – –	1,960 5 3	936 11 –	
Collector of Trichinopoly	8,63,275 6 8	10,915 – –	7,658 11 2	1,868 – –	
Collector of Coimbatore	7,00,274 – 7	4,694 – –	68,200 6 2	7 – –	
Collector of Tanjore	1,21,720 6 10	9,254 – –	759 8 4	1,015 10 6	
Collector of Madura	81,545 11 4	6,243 8 –	673 6 11	362 4 –	
Collector of Tinnevelly	1,95,765 – 4	8,472 8 –	2,938 8 6	557 – –	
Collector of Vizagapatam	9,20,135 6 10	42,044 – –	5,285 5 3	2,954 6 9	
Collector of Malabar	10,40,704 2 6	7,704 – –	60,973 7 –	348 – –	
Collector of Bellary	14,19,504 5 3	2,276 – –	9,003 5 11	891 2 –	
Collector of Kurnool	1,46,601 15 9	329 – –	1,936 2 7	175 – –	
Collector of Cuddapah	1,79,659 7 9	161 – –	41 9 6	87 – –	
Collector of Ganjam	3,03,778 13 4	79,265 9 7	1,535 12 3	5,206 8 –	
Collector of South Canara	2,36,587 4 5	192 – –	1,494 3 8	20 – –	
Superintendent of Coorg	1,50,673 11 6	1,560 – –	1,659 8 10	—	
Resident, Travancore	1,34,884 5 2	561 8 –	972 1 –	30 – –	
	1,86,20,625 4 –	5,58,790 7 –	12,52,941 13 –	28,980 4 4	2,04,61,337 12 4

Miscellaneous:	Rs. a. p.	Rs. a. p.	
Recovery on account of Advance made by the Collector of Kistnah District		100 – –	
Sale Proceeds of 33 Sheets of Indian Atlas		66 – –	
Amount Value of Stationery, &c., supplied by the Superintendent of Stationery		47,689 15 9	
Recovery on account of Advance made by the Collector of Coimbatore		98 – –	
Recovery on account of Advance made by the Collector of Salem		26 3 4	
			47,980 3 1
		TOTAL DEBT - - - Rs.	2,02,88,208 – –

ADJUSTED RECEIPTS ON ACCOUNT OF OTHER GOVERNMENTS:

	Current. Rs. a. p.	Arrears. Rs. a. p.	
GOVERNMENT OF INDIA:			
Amount recovered on account of Retrenchments	2,133 7 1	146 10 8	
Amount recovered on account of Table Money	28 – –	—	
	2,161 7 1	146 10 8	2,308 1 9
GOVERNMENT OF BOMBAY:			
Amount recovered on account of Retrenchments	11 8 –	—	11 8 –
		TOTAL ADJUSTED RECEIPTS on account of other Governments - - Rs.	2,319 9 9

REMITTANCES FROM OTHER GOVERNMENTS:

	Cheques. Rs. a. p.	Public Service Transfer Receipts. Rs. a. p.	Privilege Remittance Transfer Receipts. Rs. a. p.	Sepoys' Remittance Transfer Receipts. Rs. a. p.		
GOVERNMENT OF BENGAL:						
Collector of Cuttack	1,48,454 9 2	1,166 – 2	583 – 4	117 – –		
Collector of Moorshedabad	– – –	– – –	35 – –	—		
Collector of Behar	– – –	– – –	– – –	0 – –		
Collector of Patnah	– – –	– – –	40 4 –	—		
Collector of Pooree	– – –	– – –	– – –	23 – –		
Deputy Commissioner, Lohardugga	– – –	– – –	223 14 2	—		
Superintendent of Darjeeling	– – –	– – –	300 – –			
	1,48,454 9 2	1,166 – 2	1,182 2 6	140 – –	– – –	1,50,951 11 10

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*continued.*

REVENUES AND RECEIPTS—*continued.*

REMITTANCES FROM OTHER GOVERNMENTS—*continued.*

	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.	Rs. a. p.	Rs. a. p.	Rs. a. p.
GOVERNMENT OF NORTH WESTERN PROVINCES:	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Deputy Commissioner, Jhansi	21 – –	– – –	225 3 10	—			
Superintendent of Deeyrah Dhoon	– – –	– – –	548 2 3	—			
Collector of Ghazepore	– – –	– – –	– – –	45 – –			
Collector of Furrackbad	– – –	– – –	– – –	200 – –			
Collector of Agra	– – –	– – –	1,488 – –	—			
Collector of Jounpore	– – –	– – –	– – –	42 – –			
Collector of Shajehanpore	– – –	– – –	74 – –	—			
Collector of Benares	– – –	– – –	– – –	14 – –			
Collector of Futtipore	– – –	– – –	– – –	136 – –			
Collector of Meerut	– – –	– – –	52 – –	—			
Collector of Cawnpore	– – –	– – –	556 6 5	—			
Collector of Bandah	– – –	– – –	– – –	396 – –			
Collector of Allahabad	– – –	– – –	– – –	250 – –			
Collector of Humeerpore	21 – –	—	—	—			
Political Agent, Nagode	11 – –	—	—	—			
	53 – –	– – –	2,893 12 6	1,083 – –	4,029 12 6		

Miscellaneous:

Recoveries on account of Advances made by the undermentioned Officers:	Rs. a. p.		
Collector of Cawnpore	70 – –		
Collector of Allahabad	1,500 1 10		
Collector of Futtipore	52 – 11		
	1,622 2 9		5,651 15 3

GOVERNMENT OF PUNJAB:	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.			
	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Deputy Commissioner, Lahore	– – –	64 11 –	—			
Deputy Commissioner, Rawil Pindee	– – –	180 – –	—			
Deputy Commissioner, Umballa	– – –	163 – –	—			
Deputy Commissioner, Simla	– – –	20 – –	—			
Deputy Commissioner, Delhi	– – –	1,085 – –	—			
Deputy Commissioner, Umritsur	– – –	66 – –	—			
	—	1,578 11 –	– – –	– – –		1,578 11 –

GOVERNMENT OF INDIA:	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Secretary and Treasurer, Bank of Calcutta	– – –	– – –	30,508 2 5	—		
Resident Councillor, Penang	1,00,742 5 5	53 – –	455 10 9	—		
Resident Councillor, Singapore	4,55,438 14 8	169 8 –	495 14 4	10 – –		
Resident Councillor, Malacca	28,868 11 –	—	—	—		
Superintendent of Port Blair	– – –	12 – –	8 8 –	—		
	6,45,049 15 1	234 8 –	31,468 3 6	10 – –	6,76,762 10 7	

Miscellaneous:

Recoveries of Advances made by the undermentioned Officers:	Rs. a. p.		
Paymaster, Fort William	1,851 11 3		
Paymaster, Allahabad	5 6 9		
Paymaster, Lucknow	350 – –		
Superintendent, Port Blair	100 – –		
Executive Commissariat Officers, Calcutta	1,282 8 –		
Executive Commissariat Officers, Allahabad	134 9 4		
Assistant Commissary General, Cawnpore	126 5 –		
Officer in charge of the Treasury, Nizam's Army	8 15 2		
Officer in charge of the Rangoon Magistrates' Court	169 8 –		
Resident Councillor, Singapore	1,159 12 8		
Resident Councillor, Malacca	10 – –		
Amount recovered on account of Military Fund	955 – 9		
Amount recovered on account of Medical Fund	162 4 4		
Amount recovered on account of Band Fund	—		
Amount recovered on account of Orphan Fund	459 2 –		
Amount recovered on account of Uncovenanted Service Family Pension Fund	555 12 –		
Amount recovered on account of Retrenchments	906 8 1		
Amount recovered on account of Table Money	154 – –		
Amount recovered on account of Freight	11 9 6		
Amount recovered on account of Advance of Pay and Allowances, &c. made to Bengal Officers	564 12 –		
Amount of Stoppages on account of Family Certificates of the Madras Troops payable in Bengal	505 – –		
Value of Military Stores received from His Highness the Nizam's Government	2,594 14 9		
		12,067 11 7	6,88,830 6 2

GOVERNMENT OF BOMBAY:	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Secretary and Treasurer, Bank of Bombay	– – –	– – –	16,486 7 3	—		
Collector of Belgaum	7,566 4 10	– – –	4,170 1 4	—		
Collector of Sholapore	3,004 11 7	– – –	23 – –	—		
Collector of Poonah	108 1 2	– – –	49 8 –	—		
Collector of Darwar	1,382 3 8	– – –	762 – –	—		
Collector of North Canara	1,714 10 3	104 – –	101 2 11	—		
Collector of Ahmednugger	– – –	– – –	171 4 –	—		
Collector of Kurrachee	– – –	– – –	77 15 6	—		
Collector of Surat	– – –	– – –	21 – –	—		
Political Agent, Indore	490 7 8	—	—	—		
	14,266 6 9	104 – –	21,862 7 –	– – –	36,232 13 9	

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*continued.*

REVENUES AND RECEIPTS—*continued.*

REMITTANCES FROM OTHER GOVERNMENTS—*continued.*

Government of Bombay—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Miscellaneous:				
Recoveries of Advances made in Bombay	8,453 13 5			
Recoveries of Advances made to Bombay Officers in last year	200 - -			
Amount of Savings Banks' Balance of certain Privates transferred to Bombay	194 4 7			
Recovery of account of Table Money	929 9 7			
Recoveries on account of Military Fund	2,791 7 3			
Recoveries on account of Band Fund	12 - -			
Recoveries on account of Mess Fund	24 - -			
Amount of Stoppages on account of Family Certificates of the Madras Troops payable in Bombay	128 - -			
		12,733 2 10		
			48,966 - 7	

HYDRABAD DISTRICT:

	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Resident, Hydrabad	35,77,835 13 4	- - -	869 1 5	14 - -		
Deputy Commissioner, West Berar	- - -	- - -	1,013 14 11	51 - -		
Deputy Commissioner, Raichoor Doab	—	—	—	—		
	35,77,835 13 4	- - -	1,883 - 4	65 - -	35,70,783 13 8	
Miscellaneous:						
Amount received from the Resident at Hydrabad for Payment of last , in issuing Hydrabad Rupees to the Madras Troops					7,814 7 4	
						35,87,598 5 -

CENTRAL PROVINCES:

	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Deputy Commissioner, Nagpore	4,98,541 4 5	0,658 3 5	8,820 11 6	395 8 -		
Deputy Commissioner, Saugor	3,78,471 14 10	1,213 11 5	3,487 6 8	16 - -		
Deputy Commissioner, Hoosingabad	1,09,538 3 -	283 5 8	404 10 -	80 - -		
Deputy Commissioner, Jubbulpore	1,77,874 7 5	2,715 15 3	1,649 5 10	41 8 -		
Deputy Commissioner, Nursingapore	- - -	- - -	- - -	75 - -		
Deputy Commissioner, Chandah	23,951 3 8	2,668 3 4	11,671 5 9	95 9 -		
Deputy Commissioner, Raipore	70,912 10 8	763 12 6	35,576 5 5	27 - -		
Branch Bank of Bengal, Nagpore	17,30,123 7 -	- - -	400 11 2	1 - -		
	30,49,413 3 -	14,303 3 7	62,010 8 4	731 9 -	31,26,458 7 11	
Miscellaneous:						
Recoveries of Advances made by the undermentioned Officer:						
Deputy Commissioner, Jubbulpore					706 4 10	
						31,27,254 12 9

OUDE TERRITORY:

	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Deputy Commissioner, Lucknow	- - -	571 8 6	132 - -		
Deputy Commissioner, Gondah	- - -	- - -	17 - -		
Deputy Commissioner, Seetapore	- - -	- - -	30 - -		
Deputy Commissioner, Sultanpore	- - -	30 - -	208 - -		
Deputy Commissioner, Fizzabad	- - -	- - -	188 - -		
	—	601 8 6	575 - -	- - -	1,176 8 6

BRITISH BURMAH:

	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Branch Bank of Bengal, Rangoon	18,06,117 11 6	- - -	1,626 6 8	—		
Deputy Commissioner, Rangoon	- - -	223 - 5	422 14 1	—		
Deputy Commissioner, Prome	- - -	89 - -	541 12 8	—		
Deputy Commissioner, Tonghoo	1,99,159 5 7	4,050 7 9	648 6 9	—		
Deputy Commissioner, Moulmein	- - -	142 6 10	235 14 9	36 - -		
Deputy Commissioner, Thyetmyo	1,39,894 4 6	633 5 6	27 15 9	—		
Deputy Commissioner, Akyab	- - -	127 - 1	—	—		
	21,45,171 5 7	5,265 4 7	3,498 6 8	36 - -	21,53,971 - 10	
Miscellaneous:						
				Rs. a. p.		
Recovery of Advance made by the Deputy Commissioner, Rangoon				2,521 14 6		
Recovery of Advance made by the Assistant Commissioner, Moulmein				1,371 15 6		
Recovery of Advance made on account of Retrenchments				684 14 2		
					4,578 12 2	
						21,58,540 13 -

TOTAL REMITTANCES from other GOVERNMENTS - - - Rs. 97,70,538 4 1

ANNUAL STATEMENT of Receipts in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*continued.*

REVENUES AND RECEIPTS—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
HER MAJESTY'S IMPERIAL GOVERNMENT:					
LONDON:					
Recoveries on account of Hospital Damages incurred by a Madras Surgeon at Hong Kong	- - -	- - -	67 - 8		
HER MAJESTY'S COLONIAL GOVERNMENTS:					
CEYLON:					
Amount of Passage Money paid at Ceylon	- - -	1,340 7 9			
Amount of unclaimed Family Money of Ceylon Lascars	- - -	80 - -	1,420 7 9		
CHINA:					
Recoveries on account of Table Money	- - -	24 8 -			
Recoveries on account of Retrenchments	- - -	654 - 1			
Recoveries on account of Barrack Damages done by the 12th Regiment Native Infantry in China	- - -	37 2 10			
Amount of unclaimed Family Certificates of the Royal Gun Lascars at Hong Kong	- - -	75 - -	790 10 11		
LABUAN:					
Value of Military Stores received from Her Majesty's Colonial Government, Labuan	- - -	- - -	74 2 2		
MAURITIUS:					
Amount of Pay and Allowances, &c., disbursed to the Madras Troops at Mauritius	- - -	1,858 2 8			
Amount received, being Lucknow Prize Money, to be paid to a Private at Mauritius	- - -	17 - -	1,875 2 8		
ACCOUNT CURRENT WITH LONDON:					
Bonâ fide Savings, Effects, and Credits, &c.	1,74,797 4 3				
Add,—Profit and Loss on Exchange, being short, credited to this Head	3,641 9 9	1,78,438 14 -			
Amount recovered from different Officers on account of Europe Rate of Pay, &c., received in England	33,266 - -				
Add,—Profit and Loss on Exchange, being short, credited	693 - 8	33,959 - 8			
Amount remitted to England on account of Military Estates of deceased Persons	12,967 - 5				
Add,—Profit and Loss on Exchange, being short, credited to this Head	102 - 9	13,069 1 2			
Amount recovered on account of Discharge Purchase-money	400 - -				
Amount recovered on account of Table Money	8,009 2 2				
Value of Stores received from England:					
Military Stores	1,12,299 - 6				
Medical Stores	6,010 8 2				
Clothing Stores	2,28,620 4 6				
Commissariat Stores	4,995 10 -				
Stores for Her Majesty's British Regiments	65 7 3	3,60,400 - 7	5,85,867 - 5	5,90,094 8 7	
GENERAL GOVERNMENT OF INDIA:					
POST OFFICE:					
Collected in Cash	- - -	- - -	- - -	947 5 4	4,14,33,007 14 2
BALANCE of CASH remaining on the 1st May 1863, in the Territories of the under-mentioned Officers:					
Executive Commissariat Officers	- - -	- - -	- - -	- - -	29,033 12 10
				TOTAL - - - *Rs.*	4,15,12,041 11 -

Fort St. George, Military Accountant's Office,
22 September 1864.

(signed) *H. Firth*, Major,
For Acting Military Accountant.

(signed) *H. Finch*, Major,
Conducting the duties of the Controller Military Accounts.

(True Copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

ANNUAL STATEMENT of DISBURSEMENTS in the MILITARY DEPARTMENT, *Madras*, from 1st May 1863 to 30th April 1864.

Chapter.	Section.	Articles.	DISBURSEMENTS: MILITARY. TITLE I. PERSONNEL:	CURRENT. Rs. a. p.	ARREARS. Rs. a. p.	TOTAL. Rs. a. p.
I.	I.	–	EFFECTIVE ARMY:			
			Horse Artillery	4,25,231 1 9	10,267 15 6	4,35,499 1 3
			Field Artillery	10,49,325 11 4	14,957 11 6	10,64,283 6 10
		1	Heavy Batteries	31,961 3 3	215 13 9	32,177 1 –
			Garrison Batteries	3,09,495 13 10	34,569 13 2	3,44,065 11 –
		2	Native Batteries	1,78,189 3 9	3,158 11 6	1,81,347 15 3
		3	European Cavalry	6,14,228 14 2	1,969 1 1	6,16,197 15 3
		4	Governor's Body Guard	59,726 5 1	96 12 –	59,823 1 1
		5	Native Cavalry	3,46,128 4 10	6,789 13 9	3,52,918 2 7
		6	European Infantry	25,98,097 12 7	49,570 13 9	26,47,668 10 4
		7	Native Infantry	66,28,936 8 8	1,71,067 – 4	68,00,003 9 –
		8	Engineers	90,449 7 4	6,014 13 8	96,464 5 –
		9	Sappers and Miners	3,34,587 4 1	4,062 15 10	3,38,650 3 11
			Pegue Sappers and Miners	800 – 11	582 11 –	1,382 11 11
		10	European Veteran Companies	89,017 2 11	127 15 3	89,145 2 2
		11	Staff Corps	2,07,984 15 –	7,301 8 1	2,15,286 7 1
			Unposted Officers	448 1 6	26 11 10	474 13 4
			Unattached Officers	31,648 11 8	3,836 10 –	35,485 5 8
		12	Unemployed Officers	1,279 13 8	11 4 6	1,291 2 2
			Veteran Officers	1,34,176 15 10	463 10 11	1,34,640 10 9
			Retired Officers	1,19,136 8 –	15,111 – 11	1,34,247 8 11
			Officers with Civil Department	95,079 2 7	6,493 10 11	1,01,572 13 6
		13	Non-commissioned Officers with Public Works Department	403 12 –	168 3 8	571 15 8
			Supernumeraries	– – –	5,955 8 7	5,955 8 7
			TOTAL of Chap. I., Section I. Rs.	1,38,46,332 14 9	3,42,820 7 6	1,41,89,153 6 3
I.	II.	–	GENERAL ARMY AND GARRISON STAFF:			
		1	Commander in Chief and Staff	71,468 5 3	– – –	71,468 5 3
			Personal Staff of Commander in Chief and Staff	29,380 1 –	– – –	29,380 1 –
		2	Personal Staff of Governor	16,253 – 1	– – –	16,253 – 1
		3, 4, 5, 6.	Adjutant General's Head Quarters Department	68,724 7 3	142 8 6	68,866 15 9
			Adjutant General of Artillery	18,027 – –	750 8 6	18,777 8 6
			Adjutant General of Artillery, Divisional	76,832 8 11	1,179 14 10	78,012 7 9
		8	Quartermaster General's Department	59,127 8 –	– – –	59,127 8 –
			Quartermaster General's Department, Divisional	78,105 1 –	– – –	78,105 1 –
		9	Judge Advocate General's Department	1,03,009 12 –	1,249 13 3	1,04,259 7 3
			Inspectors of Musketry	18,731 2 6	– – –	18,731 2 6
		10	Officers Commanding Divisions	2,94,131 4 10	4,790 12 11	2,98,922 1 9
		11	Personal Staff of Officers Commanding Divisions	31,689 9 10	650 8 –	32,340 1 10
		12	Officers Commanding Brigades	60,344 12 6	2,050 4 5	62,395 – 11
		13	Inspectors of Artillery	29,089 9 3	– – –	29,089 9 3
		14	Brigade Majors	71,001 9 –	1,938 9 –	72,940 2 –
			Garrison Staff	45,939 5 11	844 7 11	46,783 13 10
		15	Hill Sanitaries	2,996 6 10	159 5 3	3,155 12 1
		17	Station Staff Officers	27,530 9 10	1,287 3 1	28,817 12 11
		18	Miscellaneous Staff	37,267 8 3	– – –	37,267 8 3
			TOTAL of Chap. I., Sect. II. Rs.	11,39,649 10 3	15,043 13 8	11,54,693 7 11
I.	III.	–	OFFICE ESTABLISHMENT OF GENERAL ARMY STAFF:			
		1	Military Secretary to Commander in Chief	2,461 10 7	– – –	2,461 10 7
		3	Adjutant General's Department, Head Quarters	28,518 3 6	271 2 1	28,789 5 7
			Adjutant General's Department, Divisional	11,837 2 4	34 5 1	11,871 7 5
		5	Adjutant General's Department, Artillery	5,848 13 8	51 15 11	5,900 13 7
		6	Commanders of Divisions	981 1 –	434 13 10	1,415 14 10
		7	Inspectors of Musketry	1,657 2 –	– 8 –	1,657 10 –
		8	Judge Advocate General's Department	9,867 2 6	17 8 –	9,884 10 6
		9	Quartermaster General's Department	14,333 15 11	8 6 10	14,342 6 9
			Quartermaster General's Department, Divisional	13,335 5 –	122 13 –	13,458 2 –
		11	Commandant of Engineers	1,318 – 5	– – –	1,318 – 5
			TOTAL of Chap. I., Section III. Rs.	90,158 8 11	941 8 9	91,100 1 8
II.	I.	–	BAZAR DEPARTMENT:			
		1	Supervising Officers	1,808 5 3	525 5 1	2,333 10 4
		5	Office Establishment	3,638 3 –	– – –	3,638 3 –
		7	Police Force	1,615 12 11	160 – –	1,775 12 11
			TOTAL of Chap. II., Sect. I. Rs.	7,062 5 2	685 5 1	7,747 10 3
III.	I.	–	BARRACK DEPARTMENT:			
		2	Executive Officers (Barrack Masters)	19,333 12 8	– – –	19,333 12 8
		3	Barrack Serjeants	14,956 6 8	318 11 6	15,275 2 2
		4	Office Establishment or Allowance	420 – –	– – –	420 – –
		5	Regular Establishment	1,495 7 –	– – –	1,495 7 –
		6	Conservancy Establishment	19,131 8 3	– – –	19,131 8 3
		7	Punkah Pulling Establishment	4,208 13 4	43 2 6	4,251 15 10
		8	Tattie Watering Establishment } or Contingent Establishment			
			Superintendent of Gas Works	1,200 – –	– – –	1,200 – –
			TOTAL of Chap. III., Section I. Rs.	60,745 15 11	361 14 –	61,107 13 11
IV.	I.	–	CAMP EQUIPAGE DEPARTMENT:			
		1	Non-commissioned Native Officers	6,639 1 11	14 – –	6,653 1 11
		2	Lascars	34,169 4 11	293 7 9	34,462 12 8
		3	Writers	494 – –	– – –	494 – –
		4	Extra Batta on Command	1,479 8 5	45 10 –	1,525 2 5
			TOTAL of Chap. IV., Sect. I. Rs.	42,781 15 3	353 1 9	43,135 1 –

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*cont^d.*

Chapter.	Section.	Articles.	DISBURSEMENTS—*continued.* MILITARY—TITLE I.—PERSONNEL—*continued.*	CURRENT. Rs. a. p.	ARREARS. Rs. a. p.	TOTAL. Rs. a. p.
V.	I.	–	CLOTHING DEPARTMENT:			
		2	Executive Officers	21,574 8 –	– – –	21,574 8 –
		4	Manufacturing Establishment	8,651 – –	– – –	8,651 – –
		5	Office, Manufacturing Establishment	13,418 6 2	670 – –	14,088 6 2
		6	Office Contingencies	1,140 10 6	– – –	1,140 10 6
			TOTAL of Chap. V., Sect. I. – – – *Rs.*	44,784 8 8	670 – –	45,454 8 8
VI.	I.	–	COMMISSARIAT ESTABLISHMENT:			
		1	Supervising Officers	68,816 14 3	– – –	68,816 14 3
		2	Executive Officers	2,07,863 13 4	5,704 12 5	2,13,568 9 9
		3	Warrant and Non-commissioned Officers	61,442 8 7	1,395 6 3	62,837 14 10
		4	Office Establishment	89,407 12 5	3,057 13 11	92,465 10 4
		5	Office Contingencies	5,637 1 10	592 1 4	6,229 3 2
		6	Victualling European Establishment	4,371 15 11	221 3 2	4,593 3 1
		7	Dieting Establishment, European Troops	12,086 15 9	304 – –	12,390 15 9
			Dieting Establishment, Native Troops	4,479 8 1	141 8 –	4,621 – 1
		8	Stock Establishment	26,022 5 4	131 8 –	26,153 13 4
		9	Cattle Establishment	20,741 15 2	– – –	20,741 15 2
		10	Dooley Bearers	97,026 1 6	1,694 4 4	98,720 5 10
		11	Boat Establishment	2,165 – –	– – –	2,165 – –
			Forest Establishment	98 – –	– – –	98 – –
			Rest House	1,067 12 –	– – –	1,067 12 –
			TOTAL of Chap. VI., Sect. I. – – – *Rs.*	6,01,227 12 2	13,242 9 5	6,14,470 5 7
VII.	I.	–	MEDICAL DEPARTMENT:			
		1	Supervising Officers	3,10,918 3 10	8,522 13 9	3,19,441 1 7
		2	Surgeons	2,59,366 3 10	3,382 9 1	2,62,748 12 11
		3	1st Class Assistant Surgeons	81,036 5 –	594 13 1	81,631 2 1
		4	2nd Class Assistant Surgeons	1,59,933 2 7	9,515 14 –	1,69,449 – 7
		5	2nd Class Surgeons	30,421 9 2	– – –	30,421 9 2
		6	Medical Warrant Officer and Subordinates	1,99,441 4 4	5,783 14 9	2,05,225 3 1
		7	Native Doctors	28,304 7 2	1,145 15 9	29,450 6 11
		8	Store Establishment and Hospital	4,681 15 5	– – –	4,681 15 5
		9	Office Establishment	20,389 13 7	120 – –	20,509 13 7
		10	Office Contingencies	687 4 6	44 3 –	731 7 6
		12	Head Money	7,775 15 10	166 5 11	7,942 5 9
			TOTAL of Chap. VII., Sect. I. – – – *Rs.*	11,02,956 5 3	29,276 9 4	11,32,232 14 7
VII.	II.	–	MEDICAL DEPARTMENT, BRITISH TROOPS:			
		1	Supervising Officers	22,615 13 1	– – –	22,615 13 1
		2	Surgeons	78,498 – 11	2,042 3 8	80,540 4 7
		3	1st Class Assistant Surgeons	439 6 –	– – –	439 6 –
		4	2nd Class Assistant Surgeons	1,12,265 2 9	5,939 15 3	1,18,205 2 –
		5	Veterinary Surgeons	17,978 6 5	723 – –	18,701 6 5
		6	Native Doctors	8,243 3 7	427 15 –	8,671 2 7
		7	Office Establishment	3,592 8 –	– – –	3,592 8 –
		8	Office Contingencies	92 14 8	– – –	92 14 8
		9	Head Money	37,277 3 7	513 12 7	37,791 – 2
			TOTAL of Chap. VII., Sect. II. – – – *Rs.*	2,81,002 11 –	9,646 14 6	2,90,649 9 6
VIII.	I.	–	MILITARY FINANCE DEPARTMENT:			
		1	Supervising Officers	73,053 6 6	– – –	73,053 6 6
		2	Examiners, Pay Department	14,453 12 –	– – –	14,453 12 –
		3	Examiners, Commissariat Department	19,190 14 –	– – –	19,190 14 –
		4	Examiners, Medical Department	12,888 12 –	350 – –	13,238 12 –
		5	Examiners, Ordnance Department	14,390 14 –	– – –	14,390 14 –
		6	Pay Invalid and Pension Paymasters	1,70,876 5 9	840 12 1	1,71,717 1 10
			TOTAL of Chap. VIII., Sect. I. – – – *Rs.*	3,04,854 – 3	1,190 12 1	3,06,044 12 4
VIII.	II.	–	OFFICE ESTABLISHMENT, MILITARY FINANCE DEPARTMENT:			
		1	Supervising Officers	77,161 4 7	147 – –	77,308 4 7
		3	Examiners, Commissariat Department	39,332 14 5	76 8 –	39,409 6 5
		4	Examiners, Medical Department	6,196 1 8	4,550 14 1	10,746 15 9
		6	Pay Pension and Invalid Paymasters	93,277 3 6	1,113 8 9	94,390 12 3
			TOTAL Chap. VIII., Sect. II. – – – *Rs.*	2,15,967 8 2	5,887 14 10	2,21,855 7 –
IX.	I.	–	ORDNANCE DEPARTMENT:			
		1	Supervising Officers	49,178 9 10	– – –	49,178 9 10
		2	Executive Officers	1,10,019 7 11	2,717 9 –	1,12,737 – 11
		3	Warrant and Non-commissioned Officers	1,56,142 6 9	1,375 4 9	1,57,517 11 6
		4	Executive Officers	1,55,013 2 2	1,422 10 1	1,56,435 12 3
		5	Office Establishment	80,031 12 2	480 12 2	80,512 8 4
		6	Office Contingencies	305 9 9	40 – –	345 9 9
		7	Superintendent of Manufactories	37,040 6 6	– – –	37,040 6 6
		8	Manufacturing Establishment	96,908 4 5	– – –	96,908 4 5
		9	Miscellaneous	5,079 12 1	– – –	5,079 12 1
			TOTAL of Chap. IX., Sect. I. – – – *Rs.*	6,89,719 7 7	6,036 4 –	6,95,755 11 7
X.	I.	–	PENSION.:			
		1	Wound Pensions, European Officers	5,394 – 8	1,402 6 6	6,796 7 2
		2	European Warrant and Non-commissioned Officers, Rank and File	1,76,762 4 7	6,664 13 5	1,83,427 2 –
		3	Medical Warrant Officers	66,834 15 11	853 9 6	67,688 9 5
		4	Natives of all Grades	20,81,556 2 5	1,04,816 11 1	21,86,372 13 6
		5	Heirs	3,35,326 5 10	29,857 4 –	3,65,183 9 10
		6	Superannuation	48,826 15 3	2,053 3 2	50,880 2 5
		7	Special	911 10 3	50 13 2	962 7 5
		9	Nabob's	929 4 –	– – –	929 4 –
		10	Temporary	3,822 8 1	609 5 11	4,431 14 –
			TOTAL of Chap. X., Sect. I. – – – *Rs.*	27,20,364 3 –	1,46,308 2 9	28,66,672 5 9

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*cont^d.*

Chapter.	Section.	Articles.	DISBURSEMENTS—*continued.* MILITARY—TITLE I.—PERSONNEL—*continued.*	CURRENT.	ARREARS.	TOTAL.
				Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
XI.	I.	–	STUD AND REMOUNT DEPARTMENT:			
		2	Executive Officers	22,391 14 –	230 4 –	22,622 2 –
		3	Warrant and Non-commissioned Officers	3,632 8 2	– – –	3,632 8 2
		5	Office Establishment	4,206 10 2	63 5 9	4,269 15 11
			TOTAL of Chap. XI., Sect. I. – – – *Rs.*	30,231 – 4	293 9 9	30,524 10 1
XIV.	I.	–	DONATIONS TO ASYLUMS:			
		7	Oprhan Pensions	16,782 13 2	174 13 7	16,957 10 9
XIV.	II.	–	Family Allowance	2,07,738 7 10	7,758 13 4	2,15,497 5 2
XV.	I.	–	Presbyterian Chaplains	450 – –	– – –	450 – –
XV.	II.	–	Roman Catholic Priests	50,239 5 –	963 15 6	51,203 4 6
XV.	III.	–	Servants in Cemeteries	4,110 4 –	35 – –	4,145 4 –
XVI.	I.	–	Pay for Order of Merit	2,548 2 8	39 – –	2,587 2 8
XVI.	II.	–	Pay for Order of British India	34,502 – –	1,299 – –	35,801 – –
XVI.	III.	–	Pay for Victoria Cross	97 15 4	48 15 8	146 15 –
XVII.	I.	–	Passage Money	7,27,213 3 –	231 – 8	7,27,444 3 8
XVII.	II.	–	General Contingencies	10,91,859 1 1	1,28,413 6 10	12,20,272 7 11
			TOTAL, TITLE I. – – – *Rs.*	2,33,18,380 2 9	7,11,723 1 –	2,40,25,103 3 9
			TITLE II. **MATERIAL:**			
I.	–	–	BARRACK DEPARTMENT:			
			House-rent for Married Soldiers	5,883 11 1	809 10 8	6,693 5 9
II.	I.	–	CLOTHING E. DEPARTMENT:			
		1	Making Uniforms, European Troops	32,551 12 –	1,162 12 –	33,714 8 –
		2	Compensation	44,539 7 7	8,822 12 5	53,362 4 –
		3	Altering Clothing, British Troops	1,038 1 –	430 8 1	1,468 9 1
		4	Making Uniforms, Native Troops	21,760 1 9	4 8 –	21,764 0 9
		5	Great Coats and Coatees	1,932 9 9	– – –	1,932 9 9
		6	Contingencies	19,581 9 2	2,291 12 5	21,873 5 7
		7	Packing Charges	4,205 11 3	– – –	4,205 11 3
			TOTAL of Chap. II., Sect. I. – – – *Rs.*	1,25,604 4 6	12,712 4 11	1,38,316 9 5
III.	I.	–	COMMISSARIAT DEPARTMENT:			
		1	Victualling Europeans	11,77,835 4 10	57,931 12 9	12,35,767 1 7
		2	Victualling Natives	52,986 14 7	5,169 7 –	58,156 5 7
		3	Stock Charges	8,35,687 12 5	40,740 3 8	8,76,428 – 1
		4	Malt Liquor	6,61,981 – 6	8,866 14 11	6,70,847 15 5
		5	Arrack or Rum	49,920 8 9	4,721 7 10	54,642 – 7
		6	Purchase of Live Stock	5,902 10 –	– – –	5,902 10 –
		7	Transport Charges	6,41,910 9 3	91,848 12 –	7,33,759 5 3
		8	Quartermaster's Charges	2,605 3 6	258 1 11	2,863 5 5
		9	Horses	3,82,178 3 5	29,285 11 –	4,11,463 14 5
		10	Bedding	66,591 12 7	1,043 11 7	67,635 8 2
		11	Miscellaneous	22,184 12 2	8,500 – 10	30,684 13 –
		12	Barrack Department	1,82,887 1 8	32,230 8 2	2,15,126 9 10
		13	Camp Equipage Department	1,007 6 7	1,387 11 7	2,395 2 2
		14	Clothing Department	81,530 9 10	864 14 5	82,415 8 3
		15	Medical Department	2,14,635 13 3	17,058 10 11	2,31,694 8 2
		16	Ordnance Department	1,72,452 1 5	13,296 3 5	1,85,748 4 10
		17	Stationery Department	24,196 – 2	879 11 3	25,075 11 5
			TOTAL of Chap. III., Sect. I. – – – *Rs.*	15,76,523 12 11	3,14,092 15 3	18,90,616 12 2
V.	I.	–	ORDNANCE DEPARTMENT:			
		2	Repairs of Camp Equipage	273 13 4	115 12 5	389 9 9
		3	Repairs of Harness and Saddlery	62,005 12 8	19,802 12 8	81,808 9 4
		4	Contingencies	8,712 1 3	1,287 14 9	10,000 – –
		7	Freight from Port to Port	12,176 9 2	105 1 –	12,281 10 2
		8	Freight from England	10,000 – –	– – –	10,000 – –
		10	Cattle Department	4,688 8 –	1,330 12 6	6,019 4 6
		11	Cattle for Watering Horses	14,410 11 10	1,275 5 2	15,686 1 –
		12	Cattle for Cleaning Parade Ground	5,887 – –	– – –	5,887 – –
		13	Miscellaneous Charges	5,482 – 4	111 12 4	5,593 12 8
			TOTAL of Chap. V., Sect. I. – – – *Rs.*	1,23,636 8 7	24,029 6 10	1,47,665 15 5
VI.	I.	–	STUD DEPARTMENT:			
		1	D. Keep of Remounts	30,692 7 –	130 1 2	30,822 8 2
		2	Road Expenses	11,170 7 –	1,572 5 6	12,742 12 6
		3	A. Purchase of Remounts	3,03,116 10 8	– – –	3,03,116 10 8
		4	Contingencies	21,813 – 7	2,018 2 8	23,831 3 3
			TOTAL of Chap. VI., Sect. I. – – – *Rs.*	3,66,792 9 3	3,720 9 4	3,70,513 2 7
VIII.	I.	–	STATIONERY DEPARTMENT:			
		1	Books for Schools	489 3 –	– – –	489 3 –
		2	Freight from Port to Port	23 – 9	20 1 3	43 2 –
		5	Contingencies	396 14 –	49 15 –	446 13 –
			TOTAL of Chap. VIII., Sect. I. – – – *Rs.*	909 1 9	70 – 3	979 2 –
			TOTAL, TITLE II. – – – *Rs.*	51,99,350 – 1	3,55,434 15 3	55,54,784 15 4
			Add—TOTAL, TITLE I. – – – *Rs.*	2,33,18,380 2 9	7,11,723 1 –	2,40,25,103 3 9
			TOTAL, TITLE I. and II. – – – *Rs.*	2,85,12,730 2 10	10,67,158 – 3	2,95,79,888 3 1

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*cont^d.*

DISBURSEMENTS—*continued.* MILITARY—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
VALUE OF STORES RECEIVED FROM LONDON:				
Military Stores	1,12,299 – 6			
Amount of two-thirds Freight	10,943 – 6	1,23,242 1 –		
Medical Stores	6,010 8 2			
Amount of two-thirds Freight	79 12 3	6,090 4 5		
Commissariat Stores	4,995 10 –			
Amount of two-thirds Freight	455 – –	5,450 10 –		
Clothing Stores	2,28,620 4 6			
Amount of two-thirds Freight	1,098 11 –	2,29,718 15 6		
Stores for Her Majesty's British Regiments	65 7 3			
Amount of two-thirds Freight	130 15 11	196 7 2		
GENERAL GOVERNMENT OF INDIA:				
Value of Military Stores received from the Nizam's Contingent		2,594 14 9		
LABUAN:				
Value of Military Stores received from Her Majesty's Colonial Government, Labuan		74 2 2		
Horses supplied to and returned by Officers and Departments		2,533 12 3		
Amount of Retrenchments repaid		1,644 6 4		
Refunds out of Sums credited on account of Table, Hutting Money, &c.		1,377 12 8		
Amount of Retrenchment		5,77,101 4 3		
			9,50,033 10 6	
Deduct the Amount of Recoveries on account of Retrenchments			3,05,29,921 13 7 5,46,301 11 10	
			TOTAL OF MILITARY CHARGES Rs.	2,99,83,620 1 9
CIVIL CHARGES:	Current.	Arrears.		
REFUNDS:	Rs. a. p.	Rs. a. p.		
Income Tax	558 5 –	617 1 8		
Miscellaneous Civil Payments:				
Ecclesiastical:				
Sacramental and Travelling Allowances, including Establishments appertaining to Churches	1,047 – –	—		
Commissariat Supplies	– – –	21 13 6		
	1,605 5 –	638 15 2	2,244 4 2	
Judicial:				
Amount of Fines remitted	– – –	– – –	50 – –	
General Department:				
Amount paid on account of Expenditure of the Governor's Band	11,424 4 8	3 2 7		
Commissariat Supplies	– – –	125 – –		
	11,424 4 8	128 2 7	11,552 7 3	
Marine Department:				
Commissariat Supplies	45 15 8	69 14 –	115 13 8	
Civil Hospitals:				
Commissariat Supplies	– – –	48 – –	48 – –	
Pensions to Superannuated Servants in the Public Offices in the General Department:				
Pensions to the Families of Native Servants	—	—		
Pensions of the late Native Pension Fund.	945 3 10	– – –	945 3 10	
Public Works:				
Refunds of House-rent	– – –	1,818 1 1		
Debit on account of Fees on Commissions recovered by the Controller and Auditor of Public Works Accounts	– – –	9 8 –		
			1,827 9 1	
Miscellaneous:				
Loss by difference of Exchange on Transactions with the Home Authorities	– – –	– – –	4,436 11 2	
			TOTAL CIVIL DEPARTMENT Rs.	21,220 1 2
PROFIT AND LOSS:				
Loss in issuing Hyderabad Rupees to the Troops at the prescribed Rate of Exchange	– – –	– – –	7,814 7 4	
Amount of Irrecoverable Advances and Retrenchments, &c., written off to this head	– – –	– – –	2,144 – 1	
				9,958 7 5
DEBT:				
Military Service Funds:				
Military Funds	– – –	34,559 7 2		
Medical Fund	– – –	48 – –		
			34,607 7 2	
Regimental Funds:				
Band Fund	– – –	31,123 14 8		
Mess Fund	– – –	23,642 2 7		
			54,766 1 3	
Deposits:				
Deposits on account of Government Savings Bank	25,800 12 10			
Deposits on account of Regimental Savings Bank	1,48,187 – 11	1,73,987 13 9		
Deposits on account of the Estates of Military Persons deceased	53,524 15 11			
Deposits on account of the Military Department	3,33,185 15 3	3,86,710 15 2		
Advances Repayable:				
Advances made to Officers and Corps, including Miscellaneous Advances, during the Year	– – –	46,43,225 2 10		
Amount of Commissariat Advances	– – –	6,18,020 15 1		
Sundry Advances Repayable:				
Superintendent of Family Payments	1,34,380 4 3			
Value of Horses and Tents supplied to Officers of the Army	72,726 4 7	1,35,106 8 10		
			59,57,651 7 8	
Bills Payable:				
Amount of Receipts discharged by Paymasters	– – –	– – –	471 3 7	

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*contd.*

DISBURSEMENTS—*continued.*

DEBT—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
VI. DEPARTMENTAL REMITTANCES:				
Amount of Debts for Advances and Retrenchments recovered by one Paymaster on account of another	- - -	10,17,844 10 6		
Public Service Transfer Receipts drawn by Paymasters on the Paymaster, Secundrabad, cancelled	- - -	1 10 -		
Privilege Remittance Transfer Receipts drawn by Paymasters on the Paymaster, Secundrabad, cancelled	- - -	108 1 9		
Sepoys' Remittance Transfer Receipts drawn by Paymasters on the Paymaster, Secundrabad, cancelled	- - -	24 - -		
Amount paid by the Paymaster at Secundrabad to the Executive Commissariat Officer at that Station, on Letters of Credit	- - -	7,69,670 15 11		
Amount paid by the Paymaster at Secundrabad for Public Service Transfer Receipts drawn by Paymasters	- - -	8,464 12 -		
Amount paid by the Paymaster at Secundrabad for Privilege Remittance Transfer Receipts drawn by Paymasters	- - -	17,329 6 -		
Amount paid by the Paymaster at Secundrabad for Sepoys' Remittance Transfer Receipts drawn by Paymasters	- - -	766 - -		
Amount paid by the Executive Commissariat Officer at Singapore on account of Expenditure of the Pay Department	- - -	3,23,362 - 8		
Debits on account of Sale Proceeds of Government Stores paid into the Paymasters' Treasuries, as well as Amount of Two-thirds Freight paid by them on Government Stores brought from England	- - -	72,208 14 6		
			22,09,780 7 4	
VII. PRIZE FUNDS:				
1. Lucknow Prize Funds	- - -	5,604 13 1		
2. Pegue Prize Fund	- - -	30,163 5 4		
3. Delhi Prize Fund	- - -	231 - -		
4. Zerapore Prize Fund	- - -	3,438 - -		
Prize Fund Establishments and Contingencies	- - -	2,711 3 11		
			42,508 6 4	

VIII. LOCAL REMITTANCES TO CIVIL TREASURIES OF THE GOVERNMENT OF MADRAS (A.):

Cheques, Public Service Transfer Receipts, Privilege Remittance Transfer Receipts, Sepoys' Remittance Transfer Receipts, drawn on the under-mentioned Officers, cancelled:

	Cheques. Rs. a. p.	Public Service Transfer Receipts. Rs. a. p.	Privilege Remittance Transfer Receipts. Rs. a. p.	Sepoys' Remittance Transfer Receipts. Rs. a. p.	
Secretary and Treasurer, Bank of Madras	- - -	781 5 6	2,675 1 5	40 - -	
Commissioner of Mysore	- - -	- - -	270 9 10	68 - -	
Superintendent of Coorg	—	—	—	—	
Collector of Ganjam	- - -	29 14 4	51 5 4	169 - -	
Collector of Vizagapatam	29 2 -	- 9 -	- - -	133 - -	
Collector of Godavery	- - -	70 11 -	193 3 4	53 - -	
Collector of Malabar	- - -	- - -	11 15 -	5 - -	
Collector of North Arcot	- - -	3 15 7	- - -	68 - -	
Collector of Coimbatore	- - -	- - -	6 2 8	—	
Collector of Trichinopoly	- - -	90 1 1	15 - -	118 - -	
Collector of Madras	- - -	4 - -	- - -	3 - -	
Collector of Kristna District	- - -	6 - -	200 - -	32 - -	
Collector of Kurnal	- - -	- - -	74 4 -	40 - -	
Collector of South Arcot	- - -	3 4 -	- - -	20 - -	
Collector of Bullery	- - -	- - -	- - -	5 - -	
Collector of Tranjore	- - -	- - -	17 - -	—	
	29 2 -	989 12 6	3,514 9 7	754 - -	5,287 8 1

	Rs. a. p.	Rs. a. p.		
Amount discharged by the Paymaster, Secunderabad, for Public Service Transfer Receipts drawn by Civil Treasury Officers	- - -	62,092 4 8		
Amount discharged by the Paymaster, Secunderabad, for Public Remittance Transfer Receipts drawn by Civil Treasury Officers	- - -	1,414 9 3		
Amount discharged by the Paymaster, Secunderabad, for Sepoy Remittance Transfer Receipts drawn by Civil Treasury Officers	- - -	8 - -		
Miscellaneous:				
Government Recoveries, &c. paid into Treasuries of the under-mentioned Officers:				
Secretary and Treasurer, Bank of Madras	- - -	4,74,527 - 2		
Commissioner of Mysore	- - -	3,99,298 7 -		
Collector of Nellore	- - -	207 5 9		
Collector of Madras	- - -	25,487 9 2		
Collector of Tanjore	- - -	984 - 4		
Collector of North Arcot	- - -	1,505 3 -		
Collector of Madura	- - -	574 14 2		
Collector of Coimbatore	- - -	38,648 11 10		
Collector of Trichinopoly	- - -	37,158 4 5		
Collector of Bellary	- - -	94,457 13 10		
Collector of Vizagapatam	- - -	55,086 13 9		
Collector of Cuddapah	- - -	354 13 -		
Collector of Kristna District	- - -	8,067 10 9		
Collector of Tinnevelly	- - -	169 3 10		
Collector of Godavery	- - -	3,228 8 1		
Collector of South Canara	- - -	6,948 5 11		
Collector of Malabar	- - -	1,59,516 15 7		
Collector of Ganjam	- - -	11,896 6 4		
Collector of Salem	- - -	1,017 - 9		
Resident in Travancore	- - -	7,596 8 10		
			12,37,731 12 6	
		TOTAL DEBT - - - *Rs.*		96,06,319 3 10

ADJUSTED CHARGES ON ACCOUNT OF OTHER GOVERNMENTS:

	Current. Rs. a. p.	Arrears. Rs. a. p.		
GOVERNMENT OF INDIA:				
Amount of Pay and Allowances, &c. disbursed to Officers and Men of Her Majesty's Regiments of Bengal Presidency, including Contingencies	72,029 1 10	9,509 9 1		
Amount paid on account of Freight and Passage-money	9,212 10 8	—		
Amount paid on account of Compensation in lieu of Clothing	1,153 10 2	3,411 9 6		
Amount paid on account of Pensions	4,518 1 7	112 6 11		
Amount paid on account of Field Batta, &c., to Madras Officers proceeded on Service to Bengal	1,931 - 6	2,661 10 3		
Refunds out of Recoveries made on account of House-rent	155 8 -	631 8 10		
Amount paid on account of Table-money	- - -	225 5 8		
Value of Provisions purchased and supplied to Bengal Troops	1,503 5 4	3,503 9 8		
	90,503 6 1	20,175 11 11	1,10,679 2 -	
GOVERNMENT OF BOMBAY:				
Amount paid on account of Pensions	15,332 14 9	579 15 11		
Amount paid on account of Pay and Allowances	49,184 7 9	3,206 9 1		
Amount paid on account of Freight and Passage-money	5,058 7 3	1,335 - -		
Amount paid on account of Boat-hire	- - -	6 8 -		
Amount paid on account of Table Money	- - -	704 1 2		
	70,175 13 9	5,832 2 2	76,007 15 11	
	TOTAL ADJUSTED CHARGES on account of other Governments - - - *Rs.*			1,86,747 1 11

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*cont^d.*

DISBURSEMENTS—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
REMITTANCES TO OTHER GOVERNMENTS:				
GOVERNMENT OF BENGAL:				
Amount paid by the Paymaster at Secundrabad on account of Public Service Transfer Receipt drawn by the Superintendent, Darjeeling		85 6 6		
Amount paid by the Paymaster at Secundrabad on account of Public Service Transfer Receipt drawn by the Collector of Cuttack		20 – –		
Amount paid by the Paymaster at Secundrabad on account of Privilege Remittance Transfer Receipt drawn by the Collector of Cuttack		50 – –		
Miscellaneous:				
Amount of Advances recovered in Bengal		300 – –		
			455 6 6	
GOVERNMENT OF NORTH WESTERN PROVINCES:				
Privilege Remittance Transfer Receipt drawn on the Collector of Futteapore, cancelled		5 8 10		
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Collector of Mirzapore		236 8 –		
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Collector of Allahabad		140 – –		
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Political Agent, Nagode		21 14 9		
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Political Agent Gwalior		216 8 9		
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Barrack Bank of Bengal, Agra		126 – –		
Amount paid on account of Sepoy Remittance Transfer Receipt drawn on the Collector of Allahabad, cancelled		50 – –		
Amount paid drawn on account of Sepoy Remittance Transfer Receipt by the Collector of Banda		99 8 –		
Miscellaneous:				
Amount of Subscription to the Medical Fund recovered in Agra from the Officers of this Residency	852 – –			
Amount of Subscription to the Military Fund recovered in Agra from the Officers of this Residency	2,172 10 11			
Amount of Subscription to the Apothecaries recovered in Agra from the Officers of this Residency	7 8 –			
Certificates of former years cancelled	50 – –			
		3,082 2 11		
GOVERNMENT OF PUNJAB:			3,978 3 8	
Amount of Subscription recovered in Punjab from the Officers of this Presidency on account of Military Fund		179 3 4		
Privilege Remittance Transfer Receipt drawn on the Officer in charge of Treasury, Rawalpindee, cancelled		100 – –		
Privilege Remittance Transfer Receipt drawn on the Civil Treasury, Umbella		40 – –		
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Lahore		788 – –		
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Officer in charge of Treasury, Hoshearpore		101 – –		
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Rawulpindee		60 – –		
			1,268 3 4	
GOVERNMENT OF INDIA:				
Public Service Transfer Receipts drawn by Resident Councillor, Singapore, cancelled		15 – –		
Privilege Remittance Transfer Receipts drawn on the Resident Councillor, Singapore, cancelled		7 10 –		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Secretary and Treasurer to the Bank of Calcutta		763 1 9		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Allahabad		90 4 4		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Fort William		225 8 8		
Amount paid on account of Privilege Remittance Transfer Receipts, drawn on the Paymaster, Secundrabad, by the Resident Councillor, Penang		135 – 6		
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Allahabad		276 8 2		
Amount paid on account of Sepoys' Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Allahabad		57 – –		
Value of Military Stores supplied for the use of the Hydrabad Contingent		22,170 11 10		
Value of Medical Stores supplied for the use of the Hydrabad Contingent		6,355 5 11		
Advances made to Bengal Officers on account of their Pay and Allowance		31,966 6 8		
Amount paid on account of Lucknow Prize Money to Bengal Officers		83 6 5		
Amount paid on account of Delhi Prize Money to Bengal Officers		2,940 – –		
Amount paid on account of Pegue Prize Money to Bengal Officers		454 – –		
Sale proceeds of Commissariat and Ordnance Stores paid into the Treasury of the Resident Councillor, Singapore		5,239 4 5		
Sale proceeds of Commissariat and Ordnance Stores paid into the Treasury by the Resident Councillor, Penang		457 9 4		
Payments on account of Deposit of Deceased European Officers of the Hydrabad Contingent		960 1 5		
Miscellaneous:				
Amount of Subscription to the Military Fund recovered in Bengal from the Officers of this Presidency	9,864 2 9			
Amount of Subscription to the Medical Fund recovered in Bengal from the Officers of this Presidency	1,908 4 11			
Amount of Subscription to the Apothecaries' Fund recovered in Bengal from the Officers of this Presidency	127 8 –			
Amount of Subscription to the Band Fund recovered in Bengal from the Officers of this Presidency	172 12 8			
Amount of Subscription to the Mess Fund recovered in Bengal from the Officers of this Presidency	216 9 2			
Amount of Advances, &c. recovered in Bengal	7,580 12 7			
Refund of over recoveries of Advances, &c.	3,160 15 4			
Certificates of former years cancelled	150 8 –			
		23,181 9 5		
GOVERNMENT OF BOMBAY:			95,378 11 10	
Sepoy Remittance Transfer Receipts drawn on the Collector of North Canara, cancelled		7 – –		
Privilege Remittance Transfer Receipts drawn on the Bank of Bombay, cancelled		86 – –		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Collector of Sholapore		212 1 –		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Secundrabad		40 – –		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Collector, Ahmedabad		386 6 3		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Secretary, Bank of Bombay		533 7 8		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Bombay		2,555 10 11		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Poonah		682 15 2		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Kurrachee		23 4 9		
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Ahmedabad		200 6 –		

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*cont^d.*

DISBURSEMENTS—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
REMITTANCES TO OTHER GOVERNMENTS—*continued.*				
Government of Bombay—*continued.*				
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Bank of Bombay	- - -	25 - -		
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Paymaster, Poonah	- - -	170 - -		
Amount paid on account of Dhar Prize Money	- - -	67,866 10 8		
Amount paid on account of Shorapore Prize Money	- - -	7,312 8 -		
Amount paid on account of Nurgoond Prize Money	- - -	1,650 - -		
Government recoveries paid into the Treasury of the Collector, North Canara	- - -	654 3 8		
Government recoveries paid into the Treasury of the Collector, Poonah	- - -	99 12 11		
Amount advanced on account of Pay and Allowances	- - -	3,519 12 4		
Amount paid on account of Lucknow Prize Money to Bombay Officers	- - -	357 - -		
Miscellaneous:				
Amount of Subscription to the Military Fund recovered in Bombay from the Officers of this Presidency	2,939 - 11			
Amount of Subscription to the Medical Fund recovered in Bombay from the Officers of this Presidency	735 15 6			
Amount of Subscription to the Mess Fund recovered in Bombay from the Officers of this Presidency	159 9 2			
Amount of Subscription to the Band Fund recovered in Bombay from the Officers of this Presidency	102 13 8			
Amount of Advance, &c. recovered in Bombay	9,292 6 1			
Amount on Family Certificates which are recoverable in Bombay	166 - -			
Refund of over recoveries of Advances, &c.	2,231 - -			
		15,626 13 4		
			1,01,959 - 8	
HYDRABAD DISTRICT:				
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, West Berar	- - -	221 6 10		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by Commissioner, East Berar	- - -	25 12 11		
Government recoveries paid into the Treasury of the Resident, Hydrabad	- - -	3,96,137 14 4		
Miscellaneous:				
Amount of Subscription to the Military Fund recovered in Hydrabad from the Officers of this Presidency	6,067 14 2			
Amount of Subscription to the Band Fund recovered in Hydrabad from the Officers of this Presidency	87 3 2			
Amount of Subscription to the Medical Fund recovered in Hydrabad from the Officers of this Presidency	944 4 -			
Amount of Subscription to the Mess Fund recovered in Hydrabad from the Officers of this Presidency	67 8 6			
		8,066 13 10		
			4,04,451 15 11	
CENTRAL PROVINCES:				
Privilege Remittance Transfer Receipts drawn by the Deputy Commissioner, Nagpore, cancelled	- - -	330 - -		
Privilege Remittance Transfer Receipts drawn by the Bank of Bengal, Nagpore	- - -	223 14 2		
Sepoy Remittance Transfer Receipt drawn on the Deputy Commissioner, Nagpore, cancelled	- - -	16 - -		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Chandah	- - -	800 11 9		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Saugor	- - -	25 - -		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Bank of Bengal, Nagpore	- - -	5,105 2 5		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Nagpore	- - -	2,281 5 7		
Amount paid on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Jubbulpore	- - -	544 5 7		
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Nagpore	- - -	80 - -		
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Bank of Bengal, Nagpore	- - -	20 - -		
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Jubbulpore	- - -	127 - -		
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Chandah	- - -	987 9 6		
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Saugor	- - -	3,236 - -		
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Hoosingabad	- - -	100 - -		
Amount paid on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Extra Assistant Commissioner, Raipore	- - -	80 4 -		
Government recoveries paid into the Treasury of the Deputy Commissioner, Nagpore	- - -	86,076 15 1		
Government recoveries paid into the Treasury of the Branch Bank of Bengal, Nagpore	- - -	2,97,857 1 6		
Government recoveries paid into the Treasury of the Commissioner, Hoosingabad	- - -	60 5 4		
Miscellaneous:				
Amount of Subscription to the Military Fund recovered from the Officers of this Presidency	4,529 - 10			
Amount of Subscription on account of Medical Fund	484 - -			
Amount of Advances recovered in Central Provinces	146 12 -			
		5,159 12 10		
			4,03,111 7 9	
OUDE TERRITORY:				
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Lucknow	- - -	- - -	726 - -	
BRITISH BURMAH:				
Cheques drawn on the Branch Bank of Bengal, Rangoon, cancelled	- - -	125 - -		
Public Service Transfer Receipts drawn on the Deputy Commissioner, Tonghoo, cancelled	- - -	26 8 -		
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Assistant Commissioner, Thyetmyo	- - -	56 10 -		
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Moulmein	- - -	116 8 9		
Amount paid on account of Public Service Transfer Receipt drawn on the Paymaster, Secundrabad, by the Bank of Bengal, Rangoon	- - -	126 15 10		
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Assistant Commissioner, Tonghoo	- - -	135 - -		
Amount paid on account of Privilege Remittance Transfer Receipt drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Moulmein	- - -	20 - -		
Amount of Retrenchments recovered in Burmah	- - -	24 8 10		
Advances recovered by the Public Works Department, Burmah	- - -	3,546 4 -		
Government Recoveries, &c. paid into the Treasuries of the undermentioned Officers:				
Deputy Commissioner, Tonghoo	- - -	68,589 3 4		
Deputy Commissioner, Thyetmyo	- - -	59,139 6 8		
Deputy Commissioner, Moulmein	- - -	1,251 6 -		
Deputy Commissioner, Tavoy	- - -	23 1 5		
Deputy Commissioner, Myanoung	- - -	2 7 3		
Branch Bank of Bengal, Rangoon	- - -	1,44,655 11 -		
			2,77,838 10 8	
TOTAL REMITTANCES TO OTHER GOVERNMENTS				Rs. 12,89,167 11 11

ANNUAL STATEMENT of Disbursements in the Military Department, *Madras*, from 1st May 1863 to 30th April 1864—*cont^d.*

DISBURSEMENTS—*continued.*

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
HER MAJESTY'S IMPERIAL GOVERNMENT:				
LONDON:				
Amount paid on account of Passage Money and Boat Hire	607 11 –			
Amount paid on account of Interment Allowances, &c.	110 – –			
Amount of Extra Pay conferred by Order of Merit	723 10 8			
Amount paid on account of Pensions	19,938 7 1			
Amount Value of Medical Stores supplied to Her Majesty's Ships	1,887 4 6			
Refund of Over Recovery on account of Table Money	– 8 –			
Amount paid on account of Canton Prize Money	2,026 12 –			
		25,294 5 3		
HER MAJESTY'S COLONIAL GOVERNMENT:				
CEYLON:				
Amount paid on account of Pensions	5,467 9 7			
Amount paid on account of Pay and Allowances	703 10 4			
Amount paid on account of Passage Money	2,407 8 –			
Amount Value of Commissariat Stores supplied	20 11 –			
		8,599 6 11		
Amount of Advances recovered by the Deputy Commissary General at Hong Kong	295 12 –			
Amount paid on account of Pay and Allowances	4,177 7 4			
Amount paid on account of Pensions	32,211 11 –			
Value of Military Stores supplied	31 10 8			
		36,716 9 –		
SECOND EXPEDITION TO CHINA:				
Amount paid on account of Pensions	– – –	4,715 9 11		
CHINA EXPEDITION, 1859–60:				
Amount paid on account of Remuneration for issuing Provisions to the Troops proceeded to China	1,629 10 3			
Amount paid on account of Freight	249 1 8			
Amount paid on account of Pensions	2,003 3 9			
		3,881 15 8		
LABUAN:				
Amount of Pay and Field Batta to the Troops composing the Garrison of the above Island	41,291 9 6			
Pensions to the Heirs and Relations of Native Troops, deceased, at Labuan	428 2 3			
Amount paid on account of Freight and Passag Money	6,841 10 8			
Amount Value of Provisions, &c. supplied	1,854 1 11			
Amount Value of Military Stores supplied	91 11 –			
Amount paid on account of Boat Hire	22 5 3			
		50,529 8 7		
EXPEDITION TO PERSIA:				
Amount paid on account of Contingent Expenses, Donation Batta	88 – –			
Amount paid on account of Pensions	84 – –			
		122 – –		
TOTAL, HER MAJESTY'S IMPERIAL GOVERNMENT - - - *Rs.*			1,29,359 7 4	
ACCOUNT CURRENT, LONDON:				
Amount of Furlough and Europe Rate of Pay to different Officers	1,14,697 5 10			
Add—Profit and Loss on Exchange, being short Debit to this head	2,389 8 6			
		1,17,086 14 4		
Pensions to Widows from Lord Clive's Fund	– – –	76,658 5 2		
Pensions to Out-Pensioners of Chelsea Hospital	– – –	70,607 13 9		
Amount paid on Family Certificates of different Individuals, recoverable in China by the Officer Commanding A Company of the Royal Gun Lascars	– – –	682 – –		
Payments made out of *bond fide* Savings retained in India	3,376 7 9			
Add—Profit and Loss by Exchange, being short Debit to this head	70 5 6			
		3,446 13 3		
Amount paid on account of Good Conduct Pay	– – –	161 7 –		
Miscellaneous:				
Amount paid on account of Compensation in lieu of Caps	74 12 –			
Refund out of Retrenchments, &c. recovered in last year	157 2 9			
Amount paid on account of Passage Money	834 – –			
Amount of Charges incurred for Shipping Medical Comforts for Invalids returning to England	3 – –			
		1,068 14 9		
			2,69,712 4 3	
Balance of Cash remaining on the 30th April 1864 in the Treasuries of the undermentioned Officers:				4,14,96,604 7 7
Executive Commissariat Officers	– – –	– – –	– – –	15,437 3 5
			TOTAL - - - *Rs.*	4,15,12,041 11 –

Fort St. George, Military Accountant's Office,
27 September 1864.

H. Firth, Major,
for Acting Military Accountant.

H. Finch, Major,
Conducting the Duties of the Controller of Military Accounts.

(True copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

CHARGES on Account of Her Majesty's Imperial and Colonial

HER MAJESTY'S IMPERIAL AND COLONIAL GOVERNMENTS.	AUDITED CHARGES.			ACCOUNT CURRENT CHARGES.			Inefficient Balance.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	
Title I.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
London:							
Pensions	- -	19,938 7 1	19,938 7 1	- -	- -	- -	- -
Amount of Extra Pay conferred by Order of Merit	- -	723 10 8	723 10 8	- -	- -	- -	- -
Passage Money and Boat Hire	- -	607 11 -	607 11 -	- -	- -	- -	- -
Miscellaneous	- -	110 8 -	110 8 -	- -	- -	- -	- -
Payments on account of Canton Prize Money	- -	- -	- -	- -	2,026 12 -	2,025 12 -	- -
Ceylon:							
Pensions	- -	5,467 9 7	5,467 9 7	- -	- -	- -	- -
Pay and Allowances	- -	703 10 4	703 10 4	- -	- -	- -	- -
Passage Money	- -	2,407 8 -	2,407 8 -	- -	- -	- -	- -
China:							
Pay and Allowance	- -	4,177 7 4	4,177 7 4	- -	- -	- -	- -
Pensions	- -	32,211 11 -	32,211 11 -	- -	- -	- -	- -
Debits on account of Advances recovered by the Deputy Commissary General, Hong Kong	- -	- -	- -	- -	295 12 -	295 12 -	- -
Second Expedition to China:							
Pensions	- -	4,715 9 11	4,715 9 11	- -	- -	- -	- -
China Expedition, 1859-60:							
Pensions	- -	2,003 3 9	2,003 3 9	- -	- -	- -	- -
Freight	- -	249 1 8	249 1 8	- -	- -	- -	- -
Remuneration for issuing Provisions to the Troops proceeded to China	- -	1,629 10 3	1,629 10 3	- -	- -	- -	- -
Labuan:							
Pay and Allowances, including Field Batta	- -	41,291 9 6	41,291 9 6	- -	- -	- -	- -
Pensions	- -	428 2 3	428 2 3	- -	- -	- -	- -
Freight, Passage Money, and Boat Hire	- -	6,863 15 11	6,863 15 11	- -	- -	- -	- -
Expedition to Persia:							
Pensions	- -	84 - -	84 - -	- -	- -	- -	- -
Contingencies	- -	38 - -	38 - -	- -	- -	- -	- -
Total, Title I.	- -	1,23,651 8 3	1,23,651 8 3	- -	2,322 8 -	2,322 8 -	- -
Title II.							
London:							
Supplies of Medical Stores	- -	1,887 4 6	1,887 4 6	- -	- -	- -	- -
Ceylon:							
Supplies of Commissariat Stores	- -	20 11 -	20 11 -	- -	- -	- -	- -
China:							
Supplies of Military Stores	- -	31 10 8	31 10 8	- -	- -	- -	- -
Labuan:							
Supplies of Military and Commissariat Stores	- -	1,945 12 11	1,945 12 11	- -	- -	- -	- -
Total, Title II.	- -	3,885 7 1	3,885 7 1	- -	- -	- -	- -
GRAND TOTAL	- -	1,27,536 15 4	1,27,536 15 4	- -	2,322 8 -	2,322 8 -	- -

Fort St. George, Military Accountant's Office,
6 December 1864.

GOVERNMENTS, Disbursed at the *Madras* Presidency, for the Year 1863–64.

CHARGES PAID BY OTHER GOVERNMENTS.						TOTAL ARREARS.	TOTAL CURRENT.	GRAND TOTAL.
BENGAL.			BOMBAY.					
Arrears.	Current.	Total.	Arrears.	Current.	Total.			
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
- -	- -	- -	- -	- -	- -	- -	19,938 7 1	19,938 7 1
- -	- -	- -	- -	- -	- -	- -	723 10 8	723 10 8
- -	- -	- -	- -	- -	- -	- -	607 11 -	607 11 -
- -	- -	- -	- -	- -	- -	- -	110 8 -	110 8 -
- -	- -	- -	- -	- -	- -	- -	2,026 12 -	2,026 12 -
- -	- -	- -	- -	- -	- -	- -	5,467 9 7	5,467 9 7
- -	- -	- -	- -	- -	- -	- -	703 10 4	703 10 4
- -	- -	- -	- -	- -	- -	- -	2,407 8 -	2,407 8 -
- -	- -	- -	- -	- -	- -	- -	4,177 7 4	4,177 7 4
- -	- -	- -	- -	- -	- -	- -	32,211 11 -	32,211 11 -
- -	- -	- -	- -	- -	- -	- -	295 12 -	295 12 -
- -	- -	- -	- -	- -	- -	- -	4,715 9 11	4,715 9 11
- -	- -	- -	- -	- -	- -	- -	2,003 3 9	2,003 3 9
- -	- -	- -	- -	- -	- -	- -	249 1 8	249 1 8
- -	- -	- -	- -	- -	- -	- -	1,629 10 3	1,629 10 3
- -	- -	- -	- -	- -	- -	- -	41,291 9 6	41,291 9 6
- -	- -	- -	- -	- -	- -	- -	428 2 3	428 2 3
- -	- -	- -	- -	- -	- -	- -	6,863 15 11	6,863 15 11
- -	- -	- -	- -	- -	- -	- -	84 - -	84 - -
- -	- -	- -	- -	- -	- -	- -	38 - -	38 - -
- -	- -	- -	- -	- -	- -	- -	1,25,974 - 3	1,25,974 - 3
- -	- -	- -	- -	- -	- -	- -	1,887 4 6	1,887 4 6
- -	- -	- -	- -	- -	- -	- -	20 11 -	20 11 -
- -	- -	- -	- -	- -	- -	- -	31 10 8	31 10 8
- -	- -	- -	- -	- -	- -	- -	1,945 12 11	1,945 12 11
- -	- -	- -	- -	- -	- -	- -	3,885 7 1	3,885 7 1
- -	- -	- -	- -	- -	- -	- -	1,29,859 7 4	1,29,859 7 4

(True Copy)
W. E. Gordon, Assistant Comptroller General of Accounts.

T. Gillilan, Major,
Acting Military Accountant.

CHARGES on account of BENGAL PRESIDENCY, Disbursed - - - - -

Chapter.	Section.	Article.		AUDITED CHARGES. Arrears.	AUDITED CHARGES. Current.	AUDITED CHARGES. Total.	ACCOUNT CURRENT CHARGES. Arrears.	ACCOUNT CURRENT CHARGES. Current.	ACCOUNT CURRENT CHARGES. Total.	Inefficient Balance.
			TITLE I.							
			PERSONNEL:							
			EFFECTIVE ARMY:							
				Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
I.	I.	–	EUROPEAN ARTILLERY:							
		1	Horse Artillery	– –	15 8 –	15 8 –	– –	– – –	– – –	– –
		1	Field Artillery	– –	262 – 7	262 – 7	– –	– – –	– – –	– –
		1	Garrison Batteries	230 11 7	278 12 9	509 8 4	– –	– – –	– – –	– –
		3	European Cavalry	– –	155 1 10	155 1 10	– –	– – –	– – –	– –
		5	Native Cavalry	– –	1,270 7 11	1,270 7 11	– –	– – –	– – –	– –
		6	European Infantry	677 15 5	10,077 – 1	10,754 15 6	– –	– – –	– – –	– –
		7	Native Infantry	– –	429 14 –	429 14 –	– –	– – –	– – –	– –
		11	Staff Corps	1,426 2 9	408 12 –	1,834 14 9	– –	– – –	– – –	– –
		12	Unattached Officers	1,521 10 2	7,608 2 10	9,129 13 –	– –	– – –	– – –	– –
		12	Veteran Officers	639 3 –	3,195 15 –	3,835 2 –	– –	– – –	– – –	– –
		13	Officers with Civil Department, Non-commissioned Officers with Public Works Department	864 6 10	243 8 –	1,107 14 10	– –	– – –	– – –	– –
			East Indian Regiment	– –	259 15 4	259 15 4	– –	– – –	– – –	– –
	II.	–	GENERAL ARMY and GARRISON STAFF:							
		2	Personal Staff of Governor General	– –	215 5 2	215 5 2	– –	– – –	– – –	– –
VI.	I.	–	COMMISSARIAT ESTABLISHMENT:							
		2	Executive Officers	– –	1,413 1 5	1,413 1 5	– –	– – –	– – –	– –
		10	Dooley Bearers	– –	2 13 6	2 13 6	– –	– – –	– – –	– –
VII.	I.	–	MEDICAL DEPARTMENT:							
		2	Surgeons	– –	397 5 1	397 5 1	– –	– – –	– – –	– –
		4	2nd Class Assistant Surgeons	– –	614 7 3	614 7 3	– –	– – –	– – –	– –
		6	Medical Warrant Officers and Subordinates	– –	195 15 10	195 15 10	– –	– – –	– – –	– –
	II.	–	MEDICAL DEPARTMENT, BRITISH TROOPS:							
		9	Head Money	– –	6 – 4	6 – 4	– –	– – –	– – –	– –
IX.	I.	–	ORDNANCE DEPARTMENT:							
		2	Executive Officers	– –	103 6 –	103 6 –	– –	– – –	– – –	– –
			Timber Agency (Moulmein)	– –	7,555 4 –	7,555 4 –	– –	– – –	– – –	– –
X.	I.	–	PENSIONS:							
		4	Natives of all grades	38 11 3	460 13 –	499 8 3	– –	– – –	– – –	– –
		5	Heirs	– –	122 7 –	122 7 –	– –	– – –	– – –	– –
	II.	–	PENSIONS, HYDRABAD CONTINGENT:							
			European Warrant and Non-commissioned Officers, Rank and File	– –	973 5 4	973 5 4	– –	– – –	– – –	– –
		4	Natives of all grades	61 3 8	341 6 1	402 0 9	– –	– – –	– – –	– –
		5	Heirs	12 8 –	1,989 12 –	2,002 4 –	– –	– – –	– – –	– –
		8	Lord Clive's Fund	– –	68 12 –	68 12 –	– –	– – –	– – –	– –
XII.	III.	–	TRIGONOMETRICAL SURVEY:							
		2	Executive Officers	2,462 11 8	26,666 1 –	29,128 12 8	– –	– – –	– – –	– –
		4	Office Establishment	– –	5,700 4 –	5,700 4 –	– –	– – –	– – –	– –
		5	Office Contingencies	116 2 8	541 3 7	657 6 3	– –	– – –	– – –	– –
XIV.	I.	–	DONATIONS to ASYLUMS:							
		7	Orphan Pensions	– –	561 10 2	561 10 2	– –	– – –	– – –	– –
	II.	–	Family Allowance	11 12 4	172 6 10	184 3 2	– –	– – –	– – –	– –
XVI.	I.	–	Pay for Order of Merit	13 5 4	40 – –	53 5 4	– –	– – –	– – –	– –
XVII.	I.	–	Passage Money	– –	9,170 10 8	9,170 10 8	– –	– – –	– – –	– –
XVII.	II.	–	General Contingencies	668 9 7	4,245 3 –	4,913 12 7	– –	– – –	– – –	– –
			Andaman Sibundy Corps	966 13 9	– –	966 13 9	– –	– – –	– – –	– –
			Field Batta, including Contingencies, &c. to Officers and Men of the Madras Presidency who proceeded on Service to Bengal	2,886 15 11	1,931 – 6	4,818 – 5	– –	– – –	– – –	– –
			TOTAL TITLE I. - - - *Rs.*	12,598 15 11	87,693 12 1	1,00,292 12 –	– –	– – –	– – –	– –
			TITLE II.							
			MATERIEL:							
II.	I.	–	CLOTHING DEPARTMENT:							
		2	Compensation	3,441 9 6	1,153 10 2	4,595 3 8	– –	– – –	– – –	– –
III.	I.	–	COMMISSARIAT DEPARTMENT:							
		1	Victualling Europeans	852 15 1	33 5 1	886 4 2	– –	– – –	– – –	– –
		2	Victualling Natives	1,526 3 7	151 1 9	1,677 5 4	– –	– – –	– – –	– –
		3	Stock Charges	– –	– 8 –	– 8 –	– –	– – –	– – –	– –
		7	Transport Charges	628 6 1	313 14 4	942 4 5	– –	– – –	– – –	– –
		10	Bedding	4 8 10	86 6 1	90 14 11	– –	– – –	– – –	– –
		11	Miscellaneous	– –	1 11 –	1 11 –	– –	– – –	– – –	– –
		12	Barrack Department	66 4 8	101 13 9	168 2 2	– –	– – –	– – –	– –
		15	Medical Department	378 8 2	673 13 3	1,052 5 5	– –	– – –	– – –	– –
		16	Ordnance Department	– –	26 – –	26 – –	– –	– – –	– – –	– –
		17	Stationery Department	33 15 6	90 6 7	124 6 1	– –	– – –	– – –	– –
			Marine Department	– –	34 4 –	34 4 –	– –	– – –	– – –	– –
			TOTAL TITLE II. - - - *Rs.*	6,932 7 2	2,666 14 –	9,599 5 2	– –	– – –	– – –	– –
			TOTAL of TITLES I. and II. - - - *Rs.*	19,531 7 1	90,360 10 1	1,09,892 1 2	– –	– – –	– – –	– –

- - - - - - at the MADRAS PRESIDENCY, for the Year 1863-64.

CHARGES PAID BY OTHER GOVERNMENTS.									TOTAL ARREARS.	TOTAL CURRENT.	GRAND TOTAL.
BENGAL.				BOMBAY.							
Arrears.	Current.	TOTAL.		Arrears.	Current.	TOTAL.					
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.
- - -	- - -	- - -		- - -	- - -	- - -			- - -	15 8 -	15 8 -
- - -	- - -	- - -		- - -	- - -	- - -			- - -	262 - 7	262 - 7
- - -	- - -	- - -		- - -	- - -	- - -			230 11 7	278 12 9	509 8 4
- - -	- - -	- - -		- - -	- - -	- - -			- - -	155 1 10	155 1 10
- - -	- - -	- - -		- - -	- - -	- - -			- - -	1,270 7 11	1,270 7 11
- - -	- - -	- - -		- - -	- - -	- - -			677 15 5	10,077 - 1	10,754 15 6
- - -	- - -	- - -		- - -	- - -	- - -			- - -	429 14 -	429 14 -
- - -	- - -	- - -		- - -	- - -	- - -			1,426 2 9	408 12 -	1,834 14 9
- - -	- - -	- - -		- - -	- - -	- - -			1,521 10 2	7,608 2 10	9,129 13 -
- - -	- - -	- - -		- - -	- - -	- - -			639 3 -	3,195 15 -	3,835 2 -
- - -	- - -	- - -		- - -	- - -	- - -			864 6 10	243 8 -	1,107 14 10
- - -	- - -	- - -		- - -	- - -	- - -			- - -	259 15 4	259 15 4
- - -	- - -	- - -		- - -	- - -	- - -			- - -	215 5 2	215 5 2
- - -	- - -	- - -		- - -	- - -	- - -			- - -	1,413 1 5	1,413 1 5
- - -	- - -	- - -		- - -	- - -	- - -			- - -	2 13 6	2 13 6
- - -	- - -	- - -		- - -	- - -	- - -			- - -	397 5 1	397 5 1
- - -	- - -	- - -		- - -	- - -	- - -			- - -	614 7 3	614 7 3
- - -	- - -	- - -		- - -	- - -	- - -			- - -	195 15 10	195 15 10
- - -	- - -	- - -		- - -	- - -	- - -			- - -	6 - 4	6 - 4
- - -	- - -	- - -		- - -	- - -	- - -			- - -	103 6 -	103 6 -
- - -	- - -	- - -		- - -	- - -	- - -			- - -	7,555 4 -	7,555 4 -
- - -	- - -	- - -		- - -	- - -	- - -			38 11 3	460 13 -	499 8 3
- - -	- - -	- - -		- - -	- - -	- - -			- - -	122 7 -	122 7 -
- - -	- - -	- - -		- - -	- - -	- - -			- - -	973 5 4	973 5 4
- - -	- - -	- - -		- - -	- - -	- - -			61 3 8	341 6 1	402 9 9
- - -	- - -	- - -		- - -	- - -	- - -			12 8 -	1,989 12 -	2,002 4 -
- - -	- - -	- - -		- - -	- - -	- - -			- - -	68 12 -	68 12 -
- - -	- - -	- - -		- - -	- - -	- - -			2,462 11 8	26,666 1 -	29,128 12 8
- - -	- - -	- - -		- - -	- - -	- - -			- - -	5,700 4 -	5,700 4 -
- - -	- - -	- - -		- - -	- - -	- - -			116 2 8	541 3 7	657 6 3
- - -	- - -	- - -		- - -	- - -	- - -			- - -	561 10 2	561 10 2
- - -	- - -	- - -		- - -	- - -	- - -			11 12 4	172 6 10	184 3 2
- - -	- - -	- - -		- - -	- - -	- - -			13 5 4	40 - -	53 5 4
- - -	- - -	- - -		- - -	- - -	- - -			- - -	9,170 10 8	9,170 10 8
- - -	- - -	- - -		- - -	- - -	- - -			668 9 7	4,245 3 -	4,913 12 7
- - -	- - -	- - -		- - -	- - -	- - -			966 13 9	- - -	966 13 9
- - -	- - -	- - -		- - -	- - -	- - -			2,886 15 11	1,931 - 6	4,818 - 5
- - -	- - -	- - -		- - -	- - -	- - -			12,598 15 11	87,693 12 1	1,00,292 12 -
- - -	- - -	- - -		- - -	- - -	- - -			3,441 9 6	1,153 10 2	4,595 3 8
- - -	- - -	- - -		- - -	- - -	- - -			852 15 1	33 5 1	886 4 2
- - -	- - -	- - -		- - -	- - -	- - -			1,526 3 7	151 1 9	1,677 5 4
- - -	- - -	- - -		- - -	- - -	- - -			- - -	- 8 -	- 8 -
- - -	- - -	- - -		- - -	- - -	- - -			628 6 1	313 14 4	942 4 5
- - -	- - -	- - -		- - -	- - -	- - -			4 8 10	86 6 1	90 14 11
- - -	- - -	- - -		- - -	- - -	- - -			- - -	1 11 -	1 11 -
- - -	- - -	- - -		- - -	- - -	- - -			66 4 5	101 13 9	168 2 2
- - -	- - -	- - -		- - -	- - -	- - -			378 8 2	673 13 3	1,052 5 5
- - -	- - -	- - -		- - -	- - -	- - -			- - -	26 - -	26 - -
- - -	- - -	- - -		- - -	- - -	- - -			33 15 6	90 6 7	124 6 1
- - -	- - -	- - -		- - -	- - -	- - -			- - -	34 4 -	34 4 -
- - -	- - -	- - -		- - -	- - -	- - -			6,932 7 2	2,666 14 -	9,599 5 2
- - -	- - -	- - -		- - -	- - -	- - -			19,531 7 1	90,360 10 1	1,09,892 1 2

CHARGES on account of *Bengal* Presidency, Disbursed - - - - - - -

ACCOUNT CURRENT CHARGES:	AUDITED CHARGES.			ACCOUNT CURRENT CHARGES.			Inefficient Balance.
	Arrears.	Current.	TOTAL.	Arrears.	Current.	TOTAL.	
GOVERNMENT OF INDIA:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Public Service Remittance Transfer Receipts drawn on the Resident Councillor, Singapore, cancelled	- -	- -	- -	- -	15 - -	15 - -	- -
Privilege Remittance Transfer Receipts drawn on the Resident Councillor, Singapore, cancelled	- -	- -	- -	- -	7 10 -	7 10 -	- -
Payments on account of Public Service Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Government of India	- -	- -	- -	- -	1,078 14 9	1,078 14 9	- -
Payments on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Government of India	- -	- -	- -	- -	411 8 8	411 8 8	- -
Payments on account of Sepoy Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Government of India	- -	- -	- -	- -	57 - -	57 - -	- -
Value of Military Stores supplied for the use of the Hydrabad Contingent	- -	- -	- -	- -	22,170 14 10	22,170 14 10	- -
Value of Medical Stores supplied for the use of the Hydrabad Contingent	- -	- -	- -	- -	6,355 5 11	6,355 5 11	- -
Advances made to Bengal Officers on account of their Pay and Allowances	- -	- -	- -	- -	31,966 6 8	31,966 6 8	- -
Payments on account of Lucknow Prize Money to Bengal Officers	- -	- -	- -	- -	83 6 5	83 6 5	- -
Payments on account of Delhi Prize Money to Bengal Officers	- -	- -	- -	- -	2,940 - -	2,940 - -	- -
Payments on account of Pegue Prize Money to Bengal Officers	- -	- -	- -	- -	454 - -	454 - -	- -
Sale Proceeds of Commissariat and Ordnance Stores paid into the Treasury of the Resident Councillors at Penang and Singapore	- -	- -	- -	- -	5,696 13 9	5,696 13 9	- -
Payments on account of Deposits of deceased European Officers of the Hydrabad Contingent	- -	- -	- -	- -	960 1 5	960 1 5	- -
Refunds out of Recoveries made on account of House Rent	- -	- -	- -	- -	787 - 10	787 - 10	- -
Miscellaneous	- -	- -	- -	- -	23,181 9 5	23,181 9 5	- -
TOTAL of GOVERNMENT OF INDIA - - - *Rs.*	- -	- -	- -	- -	96,165 12 8	96,165 12 8	- -
BENGAL:							
Payments on account of Public Service Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Bengal Presidency	- -	- -	- -	- -	105 6 6	105 6 6	- -
Payments on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Bengal Presidency	- -	- -	- -	- -	50 - -	50 - -	- -
Miscellaneous	- -	- -	- -	- -	300 - -	300 - -	- -
TOTAL of BENGAL - - - *Rs.*	- -	- -	- -	- -	455 6 6	455 6 6	- -
GOVERNMENT OF NORTH WESTERN PROVINCES:							
Privilege Remittance Transfer Receipts drawn on the Collector of Futtehpoor, cancelled	- -	- -	- -	- -	5 8 10	5 8 10	- -
Payments on account of Public Service Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under this Government	- -	- -	- -	- -	739 15 6	739 15 6	- -
Payments on account of Sepoy Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under this Government	- -	- -	- -	- -	149 8 -	149 8 -	- -
Miscellaneous	- -	- -	- -	- -	3,082 2 11	3,082 2 11	- -
TOTAL of NORTH WESTERN PROVINCES - - - *Rs.*	- -	- -	- -	- -	3,978 3 3	3,978 3 3	- -
GOVERNMENT OF THE PUNJAB:							
Privilege Remittance Transfer Receipts drawn on the Officer in charge of the Treasury, Ruwelpindee and Umbella, cancelled	- -	- -	- -	- -	140 - -	140 - -	- -
Payments on account of Public Service Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Punjab Government	- -	- -	- -	- -	788 - -	788 - -	- -
Payments on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Punjab Government	- -	- -	- -	- -	161 - -	161 - -	- -
Miscellaneous	- -	- -	- -	- -	179 3 4	179 3 4	- -
TOTAL PUNJAB - - - *Rs.*	- -	- -	- -	- -	1,268 3 4	1,268 3 4	- -
HYDRABAD DISTRICTS:							
Payments on account of Public Service Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioners, East and West Berar	- -	- -	- -	- -	247 3 9	247 3 9	- -
Government Recoveries paid into the Treasury of the Resident, Hydrabad	- -	- -	- -	- -	3,96,137 14 4	3,96,137 14 4	- -
Miscellaneous	- -	- -	- -	- -	8,066 13 10	8,066 13 10	- -
TOTAL HYDRABAD - - - *Rs.*	- -	- -	- -	- -	4,04,451 15 11	4,04,451 15 11	- -

- - - - - - - - at the *Madras* Presidency, for the Year 1863-64—*continued.*

CHARGES PAID BY OTHER GOVERNMENTS.						TOTAL ARREARS.	TOTAL CURRENT.	GRAND TOTAL.
BENGAL.			BOMBAY.					
Arrears.	Current.	Total.	Arrears.	Current.	Total.			
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs a. p.*
- - -	- - -	- - -	- - -	- - -	- - -	- - -	15 - -	15 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	7 10 -	7 10 -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,078 14 9	1,078 14 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	411 8 8	411 8 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -	57 - -	57 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	22,170 14 10	22,170 14 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	6,355 5 11	6,355 5 11
- - -	- - -	- - -	- - -	- - -	- - -	- - -	31,966 6 8	31,966 6 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -	83 6 5	83 6 5
- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,940 - -	2,940 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	454 - -	454 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	5,696 13 9	5,696 13 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	960 1 5	960 1 5
- - -	- - -	- - -	- - -	- - -	- - -	- - -	787 - 10	787 - 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	23,181 9 5	23,181 9 5
- - -	- - -	- - -	- - -	- - -	- - -	- - -	96,165 12 8	96,165 12 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -	105 6 6	105 6 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	50 - -	50 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	300 - -	300 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	455 6 6	455 6 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	5 8 10	5 8 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	739 15 6	739 15 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	149 8 -	149 8 -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,082 2 11	3,082 2 11
- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,978 3 3	3,978 3 3
- - -	- - -	- - -	- - -	- - -	- - -	- - -	140 - -	140 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	788 - -	788 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	161 - -	161 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	179 3 4	179 3 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,268 3 4	1,268 3 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	247 3 9	247 3 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,96,137 14 4	3,96,137 14 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	8,066 13 10	8,066 13 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	4,04,451 15 11	4,04,451 15 11

CHARGES on account of *Bengal* Presidency, Disbursed - - - - - - - -

ACCOUNT CURRENT CHARGES—*continued.*	AUDITED CHARGES.			ACCOUNT CURRENT CHARGES.			Inefficient Balance.
	Arrears.	Current.	TOTAL.	Arrears.	Current.	TOTAL.	
CENTRAL PROVINCES:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Privilege Remittance Transfer Receipts drawn on the Deputy Commissioner, Nagpore, cancelled	- -	- -	- -	- -	553 14 2	553 14 2	- -
Sepoy Remittance Transfer Receipts drawn on the Deputy Commissioner, Nagpore, cancelled	- -	- -	- -	- -	16 - -	16 - -	- -
Payments on account of Public Service Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Central Provinces	- -	- -	- -	- -	8,756 9 4	8,756 9 4	- -
Payments on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Central Provinces	- -	- -	- -	- -	4,630 13 6	4,630 13 6	- -
Government Recoveries paid into the Treasury of the Branch Bank of Bengal, Nagpore	- -	- -	- -	- -	2,97,857 1 6	2,97,857 1 6	- -
Government Recoveries paid into the Treasury of the Deputy Commissioner, Nagpore	- -	- -	- -	- -	86,076 15 1	86,076 15 1	- -
Government Recoveries paid into the Treasury of the Deputy Commissioner, Hoosingabad	- -	- -	- -	- -	60 5 4	60 5 4	- -
Miscellaneous	- -	- -	- -	- -	5,159 12 10	5,159 12 10	- -
TOTAL, CENTRAL PROVINCES *Rs.*	- -	- -	- -	- -	4,03,111 7 9	4,03,111 7 9	- -
OUDE TERRITORY:							
Payments on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Deputy Commissioner, Lucknow	- -	- -	- -	- -	726 - -	726 - -	- -
BRITISH BURMAH:							
Cheques drawn on the Branch Bank of Bengal, Rangoon, cancelled	- -	- -	- -	- -	125 - -	125 - -	- -
Public Service Remittance Transfer Receipts drawn on the Deputy Commissioner, Tunghoo, cancelled	- -	- -	- -	- -	26 8 -	26 8 -	- -
Payments on account of Public Service Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under British Burmah	- -	- -	- -	- -	300 2 7	300 2 7	- -
Payments on account of Privilege Remittance Transfer Receipts drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under British Burmah	- -	- -	- -	- -	155 - -	155 - -	- -
Government Recoveries paid into the Treasuries subordinate to British Burmah	- -	- -	- -	- -	2,73,661 3 3	2,73,661 3 3	- -
Miscellaneous	- -	- -	- -	- -	3,570 12 10	3,570 12 10	- -
TOTAL, BRITISH BURMAH *Rs.*	- -	- -	- -	- -	2,77,838 10 8	2,77,838 10 8	- -
TOTAL, ACCOUNT CURRENT CHARGES *Rs.*	- -	- -	- -	- -	11,87,995 12 1	11,87,995 12 1	- -
TITLE I. *Rs.*	12,598 15 11	87,693 12 1	1,00,292 12 -	- -	- - -	- - -	- -
TITLE II. *Rs.*	6,932 7 2	2,666 14 -	9,599 5 2	- -	- - -	- - -	- -
TOTAL of TITLES I. and II. *Rs.*	19,531 7 1	90,360 10 1	1,09,892 1 2	- -	- - -	- - -	- -
ACCOUNT CURRENT CHARGES *Rs.*	- -	- -	- -	- -	11,87,995 12 1	11,87,995 12 1	- -
GRAND TOTAL *Rs.*	19,531 7 1	90,360 10 1	1,09,892 1 2	- -	11,87,995 12 1	11,87,995 12 1	- -

Fort St. George, Military Accountant's Office,
6 December 1864.

- - - - - - - at the *Madras* Presidency, for the Year 1863-64—*continued.*

CHARGES PAID BY OTHER GOVERNMENTS.						TOTAL ARREARS.	TOTAL CURRENT.	GRAND TOTAL.
Bengal.			Bombay.					
Arrears.	Current.	Total.	Arrears.	Current.	Total.			
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
- - -	- - -	- - -	- - -	- - -	- - -	- - -	553 14 2	553 14 2
- - -	- - -	- - -	- - -	- - -	- - -	- - -	16 - -	16 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	8,756 9 4	8,756 9 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	4,630 13 6	4,630 13 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,97,857 1 6	2,97,857 1 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	86,076 15 1	86,076 15 1
- - -	- - -	- - -	- - -	- - -	- - -	- - -	60 5 4	60 5 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	5,159 12 10	5,159 12 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	4,03,111 7 9	4,03,111 7 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	726 - -	726 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	125 - -	125 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	26 8 -	26 8 -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	300 2 7	300 2 7
- - -	- - -	- - -	- - -	- - -	- - -	- - -	155 - -	155 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,73,661 3 3	2,73,661 3 3
- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,570 12 10	3,570 12 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,77,838 10 8	2,77,838 10 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -	11,87,995 12 1	11,87,995 12 1
- - -	- - -	- - -	- - -	- - -	- - -	12,598 15 11	87,693 12 1	1,00,292 12 -
- - -	- - -	- - -	- - -	- - -	- - -	6,932 7 2	2,666 14 -	9,599 5 2
- - -	- - -	- - -	- - -	- - -	- - -	19,531 7 1	90,360 10 1	1,09,892 1 2
- - -	- - -	- - -	- - -	- - -	- - -	- - -	11,87,995 12 1	11,87,995 12 1
- - -	- - -	- - -	- - -	- - -	- - -	19,531 7 1	12,78,356 6 2	12,97,887 13 3

(signed) *T. Gillilan*, Major,
Acting Military Accountant.

(True copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

CHARGES on account of BOMBAY PRESIDENCY, Disbursed - - - - - -

Chapter.	Section.	Articles.	TITLE I. PERSONNEL:	AUDITED CHARGES. Arrears.	AUDITED CHARGES. Current.	AUDITED CHARGES. Total.	ACCOUNT CURRENT CHARGES. Arrears.	ACCOUNT CURRENT CHARGES. Current.	ACCOUNT CURRENT CHARGES. Total.	Inefficient Balance.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.	I.	-	EFFECTIVE ARMY:							
		1	Field Artillery	- -	14,893 5 7	14,893 5 7	- -	- - -	- -	- -
		3	European Cavalry	27 14 10	94 12 3	122 11 1	- -	- - -	- -	- -
		6	European Infantry	1,146 1 10	2,085 15 9	3,232 1 7	- -	- - -	- -	- -
		7	Native Infantry	185 10 -	2,051 2 10	2,236 12 10	- -	- - -	- -	- -
		8	Engineers	- -	280 - -	280 - -	- -	- - -	- -	- -
		10	European Veteran Companies	519 14 6	- -	519 14 6	- -	- - -	- -	- -
		11	Staff Corps	- -	1,343 12 4	1,343 12 4	- -	- - -	- -	- -
		12	Unposted Officers	- -	3,109 8 -	3,109 8 -	- -	- - -	- -	- -
		12	Veteran Officers	- -	15,204 6 -	15,204 6 -	- -	- - -	- -	- -
		12	Retired Officers	274 5 2	7,347 2 6	7,621 7 8	- -	- - -	- -	- -
		13	Officers with Civil Department, including Department of Public Works	- -	1,461 - -	1,461 - -	- -	- - -	- -	- -
VII.	II.	-	MEDICAL DEPARTMENT, BRITISH TROOPS:							
		4	Second Class Assistant Surgeons	87 6 2	- -	87 6 2	- -	- - -	- -	- -
IX.	-	-	ORDNANCE DEPARTMENT:							
		3	Warrant and Non-commissioned Officers	- -	802 5 -	802 5 -	- -	- - -	- -	- -
X.	I.	-	PENSIONS:							
		2	European Warrant and Non-commissioned Officers, Rank and File	- -	895 1 5	895 1 5	- -	- - -	- -	- -
		4	Native, of all grades	489 9 3	9,484 5 9	9,973 15 -	- -	- - -	- -	- -
		5	Heirs	- -	1,304 6 -	1,304 6 -	- -	- - -	- -	- -
		6	Superannuation	90 6 8	861 - 8	951 7 4	- -	- - -	- -	- -
		8	Lord Clive's Fund	- -	47 - -	47 - -	- -	- - -	- -	- -
XII.	III.	-	Trigonometrical Survey	805 1 7	280 - -	1,085 1 7	- -	- - -	- -	- -
XIV.	II.	-	Family Allowance	187 8 -	55 - -	242 8 -	- -	- - -	- -	- -
XVI.	I.	-	Pay for Order of Merit	- -	53 5 4	53 5 4	- -	- - -	- -	- -
XVII.	I.	-	Passage Money	- -	4,717 5 4	4,717 5 4	- -	- - -	- -	- -
-	II.	-	General Contingencies	32 11 -	233 10 7	266 5 7	- -	- - -	- -	- -
			Indian Navy (Pensions)	- -	3,571 4 5	3,571 4 5	- -	- - -	- -	- -
-			Passage Money, &c. to Madras Officers proceeded on Service to Bombay	2,045 9 2	- -	2,045 9 2	- -	- - -	- -	- -
			TOTAL TITLE I. - - - Rs.	5,892 2 2	70,175 13 9	76,067 15 11	- -	- - -	- -	- -
			ACCOUNT CURRENT CHARGES:							
			Privilege Remittance Transfer Receipts, drawn on the Bank of Bombay, cancelled	- -	- -	- -	- -	86 - -	86 - -	- -
			Sepoy Remittance Transfer Receipts, drawn on the Collector of North Canara, cancelled	- -	- -	- -	- -	7 - -	7 - -	- -
			Payments on account of Public Service Remittance Transfer Receipts, drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Bombay Presidency	- -	- -	- -	- -	4,383 13 9	4,383 13 9	- -
			Payments on account of Privilege Remittance Transfer Receipts, drawn on the Paymaster, Secundrabad, by the Officers in charge of Treasuries under Bombay Presidency	- -	- -	- -	- -	395 6 -	395 6 -	- -
			Payments on account of Dhar Prize Money	- -	- -	- -	- -	67,866 10 8	67,866 10 8	- -
			Payments on account of Shorapore Prize Money	- -	- -	- -	- -	7,312 8 -	7,312 8 -	- -
			Payments on account of Nurgoond Prize Money	- -	- -	- -	- -	1,050 - -	1,050 - -	- -
			Government recoveries paid into the Treasuries subordinate to Bombay Presidency	- -	- -	- -	- -	754 - 7	754 - 7	- -
			Payments on account of Lucknow Prize Money to Bombay Officers	- -	- -	- -	- -	357 - -	357 - -	- -
			Advances on account of Pay and Allowances to Bombay Officers	- -	- -	- -	- -	3,519 12 4	3,519 12 4	- -
			Miscellaneous	- -	- -	- -	- -	15,626 13 4	15,626 13 4	- -
			TOTAL ACCOUNT CURRENT CHARGES - Rs.	- -	- -	- -	- -	1,01,959 - 8	1,01,959 - 8	- -
			TITLE I.	5,892 2 2	70,175 13 9	76,067 15 11	- -	- - -	- -	- -
			ACCOUNT CURRENT CHARGES	- -	- -	- -	- -	1,01,959 - 8	1,01,959 - 8	- -
			GRAND TOTAL - - - Rs.	5,892 2 2	70,175 13 9	76,067 15 11	- -	1,01,959 - 8	1,01,959 - 8	- -

Fort St. George, Acting Military Accountant's Office,
6 December 1864.

- - - - - - at the MADRAS PRESIDENCY, for the Year 1863-64.

CHARGES PAID BY OTHER GOVERNMENTS.						TOTAL ARREARS.	TOTAL CURRENTS.	GRAND TOTAL.
BENGAL.			BOMBAY.					
Arrears.	Current.	TOTAL.	Arrears.	Current.	TOTAL.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	14,893 5 7	14,893 5 7
- - -	- - -	- - -	- - -	- - -	- - -	27 14 10	94 12 3	122 11 1
- - -	- - -	- - -	- - -	- - -	- - -	1,146 1 10	2,085 15 9	3,232 1 7
- - -	- - -	- - -	- - -	- - -	- - -	185 10 -	2,051 2 10	2,236 12 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	280 - -	280 - -
- - -	- - -	- - -	- - -	- - -	- - -	519 14 6	- - -	519 14 6
- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,343 12 4	1,343 12 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,109 8 -	3,109 8 -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	15,204 6 -	15,204 6 -
- - -	- - -	- - -	- - -	- - -	- - -	274 5 2	7,347 2 6	7,621 7 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,461 - -	1,461 - -
- - -	- - -	- - -	- - -	- - -	- - -	87 6 2	- - -	87 6 2
- - -	- - -	- - -	- - -	- - -	- - -	- - -	802 5 -	802 5 -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	895 1 5	895 1 5
- - -	- - -	- - -	- - -	- - -	- - -	489 9 3	9,484 5 9	9,973 15 -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,304 6 -	1,304 6 -
- - -	- - -	- - -	- - -	- - -	- - -	90 6 8	861 - 8	951 7 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	47 - -	47 - -
- - -	- - -	- - -	- - -	- - -	- - -	805 1 7	280 - -	1,085 1 7
- - -	- - -	- - -	- - -	- - -	- - -	187 8 -	55 - -	242 8 -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	53 5 4	53 5 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	4,717 5 4	4,717 5 4
- - -	- - -	- - -	- - -	- - -	- - -	32 11 -	233 10 7	266 5 7
- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,571 4 5	3,571 4 5
- - -	- - -	- - -	- - -	- - -	- - -	2,045 9 2	- - -	2,045 9 2
- - -	- - -	- - -	- - -	- - -	- - -	5,892 2 2	70,175 13 9	76,067 15 11
- - -	- - -	- - -	- - -	- - -	- - -	- - -	86 - -	86 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	7 - -	7 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	4,383 13 9	4,383 13 9
- - -	- - -	- - -	- - -	- - -	- - -	- - -	395 6 -	395 6 -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	67,866 10 8	67,866 10 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -	7,312 8 -	7,312 8 -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,650 - -	1,650 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	754 - 7	754 - 7
- - -	- - -	- - -	- - -	- - -	- - -	- - -	357 - -	357 - -
- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,519 12 4	3,519 12 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	15,626 13 4	15,626 13 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,01,959 - 8	1,01,959 - 8
- Abstract -	- - -	- - -	- - -	- - -	- - -	5,892 2 2	70,175 13 9	76,067 15 11
- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,01,959 - 8	1,01,959 - 8
- - -	- - -	- - -	- - -	- - -	- - -	5,892 2 2	1,72,134 14 5	1,78,027 - 7

T. Gillilan, Major,
Acting Military Accountant.

(True Copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

SUPPLEMENTARY STATEMENT of MILITARY CHARGES in the MADRAS PRESIDENCY, for the Year 1863-64.

CHAPTER.	SECTION.		AMOUNT.
		TITLE I.—PERSONNEL: EFFECTIVE SERVICES:	*Rs.* *a.* *p.*
I.	I.	Regimental Pay and Allowances - -	1,21,115 8 –
I.	I. and IV.	Army and Garrison Staff - - - -	440 5 –
IV.	I.	Camp Equipage Department - - -	12 9 –
VI.	I.	Commissariat Department - - - -	21,196 – –
VII.	I.	Medical Department - - - - -	3,808 7 –
IX.	I.	Ordnance Department - - - -	240 9 –
XIV.	I.	Donations to Asylums - - - -	6 12 –
XIV.	II.	Family Allowance - - - - -	25 6 –
XVII.	II.	General Contingencies - - - -	29,474 11 –
		TITLE II.—MATERIAL:	
III.	I.	Commissariat Department - - - -	1,54,014 13 –
V.	I.	Ordnance Department - - - -	13,383 14 –
VI.	I.	Stud Department - - - - -	13,533 2 –
		NON-EFFECTIVE SERVICES:	
X.	I.	Pensions (Superannuation) - - -	86 4 –
		TOTAL CHARGES - - - *Rs.*	3,57,338 9 –

Military Department, Account Branch,
26 March 1866.

A. Broome, Colonel,
Controller General of Military Expenditure.

ANNUAL STATEMENT of Receipts and Disbursements in the Military Department, *Bombay*, 1860-61.

ABSTRACT STATEMENT of the Actual Receipts and Disbursements in the Military Department, from 1st May 1860 to 30th April 1861.

Dr.

	Rs.	a.	p.	Rs.	a.	p.
To Cash Balance on the 1st May 1860:						
Pay Department	9,53,841	7	11			
Commissariat	52,662	10	2			
				10,06,504	2	1
Receipts of Cash from Civil Treasuries:						
Pay Department	2,13,77,252	8	7			
Commissariat	1,10,70,027	14	1			
				3,24,47,280	6	8
Receipts from other Governments:						
Pay Department	47,46,308	8	1			
Commissariat	57,500	–	–			
				48,03,808	8	1
Recoveries on account of other Governments:						
Pay Department	11,66,444	11	2			
Commissariat	4,07,704	11	1			
				15,74,149	6	3
Military Recoveries, including Scinde Income Tax:						
Pay Department	11,21,656	12	9			
Commissariat	20,94,288	9	2			
				32,15,945	5	11
Recoveries on account of Service Funds:						
Pay Department	–	–	–	4,85,424	–	7
Miscellaneous Recoveries on account of Loans and Advances, Debts and Deposits:						
Pay Department	1,95,44,720	2	7			
Commissariat	1,39,52,504	3	5			
				3,34,97,224	6	–
		Rs.		7,70,30,336	3	7

Cr.

	Rs.	a.	p.	CURRENT. Rs.	a.	p.	FORMER. Rs.	a.	p.	TOTAL. Rs.	a.	p.
Payments on account of Civil Department:												
Pay Department	–	–	–	–	–	–	–	–	–	52,957	3	11
Advances to Marine Department:												
Pay Department	–	–	–	–	–	–	–	–	–	25,68,516	5	8
Payments on account of other Governments:												
Pay Department	33,16,895	7	8									
Commissariat	74,02,360	–	3									
				–	–	–	–	–	–	1,07,19,255	7	11
Miscellaneous Payments on account of Civil Department:												
Pay Department	1,80,097	13	2									
Commissariat	1,53,732	2	11									
				–	–	–	–	–	–	3,33,830	–	1
Payments on account of Service Funds:												
Refunds	–	–	–	–	–	–	–	–	–	95	7	8
Her Majesty's British Troops, including Scinde Charges:												
Pay Department	–	–	–	45,41,964	1	6	5,26,172	12	2	50,68,136	13	8
Her Majesty's Indian Troops, including Baroda and Scinde Charges:												
Pay Department	–	–	–	1,57,84,198	12	9	9,82,562	12	9	1,67,66,761	9	6
Her Majesty's British and Indian Troops, including Baroda and Scinde Charges:												
Commissariat	–	–	–	64,32,727	14	2	11,11,864	4	–	75,44,592	2	2
Miscellaneous Military Payments:												
Pay Department	2,37,097	9	7									
Commissariat	6,34,176	7	10									
				–	–	–	–	–	–	8,71,274	1	5
Miscellaneous Military Payments on account of Loans and Advances, Debts and Deposits:												
Pay Department	2,04,59,171	10	11									
Commissariat	1,18,32,618	10	8									
				–	–	–	–	–	–	3,22,91,790	5	7
										7,62,17,209	9	7
Cash Balance on the 30th April 1861:												
Pay Department	7,45,918	1	11									
Commissariat	67,208	8	1									
				–	–	–	–	–	–	8,13,126	10	–
									Rs.	7,70,30,336	3	7

Bombay, Military Accountant's Office,
23 December 1861.

(True copy.)
W. E. Gordon,
Assistant Comptroller General of Accounts.

(signed) *H. J. Barr*, Lieutenant Colonel,
Military Accountant.

ANNUAL STATEMENT of Receipts and Disbursements of the Military

RECEIPTS.	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
REVENUES AND RECEIPTS.			
CIVIL:			
Income Tax realized:			
At 1 per Cent. (Appendix (A.) 1.)	- - -	48,322 6 –	48,322 6 –
At 2 per Cent.	- - -	5,117 11 7	5,117 11 7
At 3 per Cent.	- - -	1,44,874 3 11	1,44,874 3 11
Miscellaneous Receipts	- - -	22,452 9 5	22,452 9 5
MILITARY:			
Miscellaneous Receipts and Recoveries (Appendix (A.) 2)	- - -	33,39,086 5 6	33,39,086 5 6
Retrenchments	- - -	21,37,101 11 7	21,37,101 11 7
Profit and Loss (Appendix (A.) 3)	- - -	34,808 7 2	34,808 7 2
Total	- - -	57,31,763 7 2	57,31,763 7 2
DEBT:			
Military Service Funds (Appendix (A.) 4)	- - -	5,77,947 – 10	5,77,947 – 10
Regimental Savings Bank	- - -	3,71,294 1 5	3,71,294 1 5
Deposits	- - -	29,48,996 2 6	29,48,996 2 6
Advances Recoverable	- - -	67,65,118 3 1	67,65,118 3 1
Miscellaneous Military (or Transfers)	- - -	81,44,515 4 10	81,44,515 4 10
Local Remittances from Civil Treasuries of the Government of Bombay:			
Cheques drawn (Appendix (A.) 5)	8,51,706 7 –	2,29,46,905 11 4	2,37,98,612 2 4
Public Service Transfer Receipts	- - -	1,21,578 9 7	1,21,578 9 7
Privilege Remittance Transfer Receipts	- - -	3,52,435 2 –	3,52,435 2 –
Sepoys' Remittance Transfer Receipts	- - -	808 – –	808 – –
Miscellaneous	- - -	15,434 11 7	15,434 11 7
Local Remittances from Civil Department of the Government of Bombay:			
Public Works	- - -	34 6 4	34 6 4
Marine	- - -	13,646 2 2	13,646 2 2
Total	8,51,706 7 –	4,22,58,713 7 8	4,31,10,419 14 8

DEPARTMENT of the Government of *Bombay*, from 1st May 1861 to 30th April 1862.

DISBURSEMENTS.	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs.* a. p.	*Rs.* a. p.
MILITARY CHARGES:			
Pay of Army Staff and Establishment, and Army Supplies (Appendix (B.) 1)	17,08,508 13 11	2,29,50,141 14 4	2,46,58,650 12 3
Bounty Money and Gratuities (Appendix (B.) 1)	1,57,812 15 4	3,51,836 5 9	5,09,649 5 1
Miscellaneous Payments of the Military Department	- - -	1,85,863 4 11	1,85,863 4 11
Profit and Loss (Appendix (B.) 2)	- - -	20,125 3 3	20,125 3 3
TOTAL	18,66,321 13 3	2,35,07,966 12 3	2,53,74,288 9 6
CIVIL CHARGES:			
REFUND:			
Income Tax refunded:			
At 1 per Cent. (Appendix (B.) 3)	- - -	553 5 2	553 5 2
At 2 per Cent. „ „	- - -	82 11 6	82 11 6
At 3 per Cent. „ „	- - -	1,715 14 2	1,715 14 2
MISCELLANEOUS CIVIL PAYMENTS:			
Miscellaneous	- - -	3,53,558 12 1	3,53,558 12 1
TOTAL	- - -	3,55,910 10 11	3,55,910 10 11
DEBT:			
Regimental Savings Bank	- - -	4,44,807 11 5	4,44,807 11 5
Deposits	- - -	26,30,052 3 8	26,30,052 3 8
Prize Funds	- - -	110 8 –	110 8 –
Advances	- - -	58,18,505 15 11	58,18,505 15 11
Miscellaneous Military (or Transfers)	- - -	1,03,03,675 4 9	1,03,03,675 4 9
Local Remittances to Civil Treasuries of the Government of Bombay:			
Public Service Transfer Receipts	- - -	2,29,333 6 2	2,29,333 6 2
Privilege Remittance Transfer Receipts	- - -	1,134 3 6	1,134 3 6
Miscellaneous	- - -	19,86,185 8 5	19,86,185 8 5
Local Remittances to Civil Department of the Government of Bombay:			
Public Works	- - -	27,727 10 6	27,727 10 6
Engineers	- - -	64,456 12 9	64,456 12 9
Marine	- - -	22,75,837 9 6	22,75,837 9 6
TOTAL	- - -	2,37,81,826 14 7	2,37,81,826 14 7

ANNUAL STATEMENT of Receipts and Disbursements of the Military Department

RECEIPTS.	ARREARS.	CURRENT.	TOTAL.
REVENUES AND RECEIPTS—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Adjusted Military Receipts on account of other Governments:			
Government of India	- - -	5,75,725 14 7	5,75,725 14 7
Government of Madras	- - -	69,912 6 -	69,912 6 -
Government of Bengal	- - -	411 3 7	411 3 7
Government of the North Western Provinces	- - -	42,668 11 6	42,668 11 6
Government of the Punjaub	- - -	26,625 12 5	26,625 12 5
TOTAL	- - -	7,15,344 - 1	7,15,344 - 1
Remittances from other Governments:			

	Charges.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.	Miscellaneous.			
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*			
Government of India	- -	3,42,728 12 7	3,448 6 -	1,407 3 3	7,99,344 14 5	- - -	11,46,929 4 3	11,46,929 4 3
Government of Madras	- -	23,904 12 8	15,066 3 8	219 10 3	13,479 5 7	- - -	52,670 - 2	52,670 - 2
Government of the North-Western Provinces	- -	17,93,642 15 3	6,946 14 6	29,066 1 1	6,090 13 8	- - -	18,35,746 12 6	18,35,746 12 6
Government of the Punjaub	- -	2,715 14 1	3,058 12 9	11,852 - 8	1,794 14 5	- - -	19,421 9 11	19,421 9 11
Government of Bengal	- -	- - -	- -	200 - -	- -	- -	200 - -	200 - -
Her Majesty's Imperial Government, London						- - -	715 2 4	715 2 4
Her Majesty's Colonial Government, Ceylon						- - -	2,836 15 3	2,836 15 3
Her Majesty's Colonial Government, China						- - -	2,89,560 8 2	2,89,560 8 2
Her Majesty's Colonial Government, Mauritius						- - -	594 1 8	594 1 8
Her Majesty's Colonial Government, Australia						- - -	27 9 8	27 9 8
Her Majesty's Colonial Government, Cape of Good Hope						- - -	454 7 6	454 7 6
Account Current with London:								
Miscellaneous						- - -	3,37,181 13 11	3,37,181 13 11
General Government of India:								
Post Office						- - -	4,803 10 10	4,803 10 10
Electric Telegraph						- - -	1,964 14 -	1,964 14 -
TOTAL						- - -	36,93,106 14 2	36,93,106 14 2
TOTAL of RECEIPTS						- - -	8,51,706 7 -	5,23,98,927 13 1	5,32,50,634 4 1
Opening Cash Balance						- - -	- - -	8,13,126 10 -	8,13,126 10 -
GRAND TOTAL						*Rs.*	8,51,706 7 -	5,32,12,054 7 1	5,40,63,760 14 1

Bombay, Military Accountant's Office,
29 August 1862.

of the Government of *Bombay*, from 1st May 1861 to 30th April 1862—*continued.*

DISBURSEMENTS.		ARREARS.	CURRENT.	TOTAL.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Adjusted Military Charges on account of other Governments:				
Government of India	(App. (B.) 4)	5,15,055 9 2	13,13,478 – 1	18,28,533 9 3
Government of Madras	„ „	23,410 5 2	3,78,309 4 4	4,01,719 9 6
Government of the North Western Provinces	„ „	169 7 –	12 5 10	181 12 10
Government of the Punjaub	„ „	8,357 10 9	532 6 8	8,890 1 5
Her Majesty's Imperial Government, London	„ „	216 14 11	60,924 10 8	61,141 9 7
Her Majesty's Colonial Government, Ceylon	„ „	- - -	532 12 11	532 12 11
Her Majesty's Colonial Government, New Zealand	„ „	2,880 11 7	- - -	2,880 11 7
TOTAL		5,50,090 10 7	17,53,789 8 6	23,03,880 3 1
Remittances to other Governments:				
Government of India		- - -	12,09,244 2 11	12,09,241 2 11
Government of Madras		- - -	97,280 14 7	97,280 14 7
Government of the North-Western Provinces		- - -	1,02,472 3 –	1,02,472 3 –
Government of the Punjaub		- - -	16,409 13 2	16,409 13 2
Government of Bengal		- - -	250 11 –	250 11 –
Her Majesty's Imperial Government, London		- - -	3,45,985 6 6	3,45,985 6 6
Her Majesty's Colonial Government, Ceylon		- - -	109 4 –	109 4 –
Her Majesty's Colonial Government, China		- - -	9,682 3 6	9,682 3 6
Account Current with London:				
Miscellaneous		- - -	49,019 7 9	49,019 7 9
General Government of India:				
Post Office		- - -	256 14 –	256 14 –
Electric Telegraph		- - -	5,275 14 7	5,275 14 7
TOTAL		- - -	18,35,983 15 –	18,35,983 15 –
TOTAL of CHARGES		24,16,412 7 10	5,12,35,477 13 3	5,36,51,890 5 1
Closing Cash Balance		- - -	4,11,870 9 –	4,11,870 9 –
GRAND TOTAL	*Rs.*	24,16,412 7 10	5,16,47,348 6 3	5,40,63,760 14 1

	Cancelled Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.	Miscellaneous.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Government of India	- -	12,920 7 6	20 3 –	- -	11,96,300 8 5
Government of Madras	- -	1,683 11 6	500 - -	- -	95,097 3 1
Government of the North-Western Provinces	- -	1,841 6 3	70 - -	- -	1,00,560 12 9
Government of the Punjaub	- -	42 1 –	108 - -	152 - -	16,107 12 2
Government of Bengal	- -	- - -	- -	- -	250 11 –

(True copy)
W. E. Gordon, Assistant Comptroller General of Accounts.

H. T. Vincent, Lieutenant Colonel,
Military Accountant.

Bombay Military Department, 1861-62—*continued.*

Appendix (A), No. 1.

INCOME TAX.

INCOME TAX REALIZED.

	Rs.	a.	p.
At 1 per Cent.			
Pay Department	46,141	12	4
Pension Department	286	4	–
Commissariat Department	1,846	15	8
Clothing Department	47	6	–
At 2 per Cent.			
Pay Department	3,552	13	8
Pension Department	62	10	–
Commissariat Department	1,450	13	11
Clothing Department	51	6	–
At 3 per Cent.			
Pay Department	1,39,115	4	–
Pension Department	111	10	9
Commissariat Department	5,502	3	2
Clothing Department	145	2	–
Total Rs.	1,98,314	5	6

ABSTRACT.

	Total. Rs.	a.	p.
Pay Department	1,88,809	14	–
Pension Department	460	8	9
Commissariat Department	8,800	–	9
Clothing Department	243	14	–
Total Rs.	1,98,314	5	6

Appendix (A), No. 2.

MISCELLANEOUS RECEIPTS AND RECOVERIES, MILITARY.

Particulars.	Amount. Rs.	a.	p.
Military Stores	2,56,779	–	5
Medical Stores	8,743	10	4
Clothing Stores	70,505	12	5
Bazar Collections and Fines	3,27,809	14	5
Forfeited Pay	5,598	9	6
Hospital Stoppages	43,867	11	4
Discharge Purchase-money	6,512	3	8
Table Money	3,661	8	–
Commissariat Stores	2,05,121	15	6
Porter	4,81,268	7	11
Arrack	1,95,436	6	6
General Canteen Fund	69,407	7	–
Live Stock	1,16,335	6	3
Miscellaneous Recoveries	1,16,960	10	11
Stock brought to Cash Accounts for Issue into other Departments and Governments	10,99,871	2	11
Retrenchments	3,26,363	9	4
Miscellaneous adjusted Receipts	4,842	13	1
Total Rs.	33,30,086	5	6

BOMBAY Military Department, 1861-62—*continued.*

APPENDIX (A), No. 3.

PROFIT AND LOSS.

	Rs.	a.	p.
Exchange	840	2	6
Fines inflicted on Establishment	1,434	9	10
Unclaimed Savings Bank Balance	34	5	4
Deposits Forfeited	5,538	8	7
Fines inflicted on Contractors	15,726	7	9
Forfeited to Government on account of Deserted Men and Unclaimed Property	318	7	11
Sale of Condemned Clothing by Auction	4,690	15	5
Miscellaneous, such as Sale of Waste Papers, Deficiency in the Provision, Clothing, &c., &c., and the Amount recovered from Contractors on account of difference between the Contract rate and Supplies made	6,224	13	10
TOTAL Rs.	34,808	7	2

ABSTRACT.

	TOTAL. Rs.	a.	p.
Pay Department	988	15	2
Pension Department	1	–	–
Commissariat Department	29,111	2	4
Clothing Department	4,707	5	8
TOTAL Rs.	34,808	7	2

APPENDIX (A), No. 4.

MILITARY SERVICE FUND.

	Rs.	a.	p.
Military Fund	5,12,564	14	–
Medical Fund	65,382	2	10
TOTAL Rs.	5,77,947	–	10

APPENDIX (A), No. 5.

LOCAL REMITTANCES FROM CIVIL TREASURIES (CHEQUES).

	CURRENT. Rs.	a.	p.	ARREARS. Rs.	a.	p.	TOTAL. Rs.	a.	p.	GRAND TOTAL. Rs.	a.	p.
CASH drawn by Drafts against Letters of Credit:												
Pay Department	1,70,51,977	8	4	3,55,415	14	3	1,74,07,393	6	7			
Pension Department	11,89,791	15	6	–	–	–	11,89,791	15	6			
Commissariat Department	32,35,605	12	9	3,28,317	10	5	35,61,823	7	2			
Clothing Department	30,889	7	11	286	5	11	31,175	13	10			
	2,15,06,164	12	6	6,84,019	14	7	2,21,90,184	11	1	2,21,90,184	11	1
CASH drawn on Emergent Receipts:												
Pay Department	2,60,997	5	6	17,882	5	9	2,78,879	11	3			
Commissariat Department	1,73,084	–	1	1,21,094	3	4	2,94,178	3	5			
	4,34,081	5	7	1,38,976	9	1	5,73,057	14	8	5,73,057	14	8
CASH drawn by Drafts:												
Pay Department	5,95,408	11	4	–	–	–	5,95,408	11	4			
Pension Department	9,288	3	10	–	–	–	9,288	3	10			
Commissariat Department	4,01,962	10	1	28,709	15	4	4,30,672	9	5			
	10,06,659	9	3	28,709	15	4	10,35,369	8	7	10,35,369	8	7
TOTAL Rs.	2,29,46,905	11	4	8,57,706	7	–	2,37,98,612	2	4	2,37,98,612	2	4

H. T. Vincent, Lieutenant Colonel,
Military Department.

(True copy.)
W. E. Gordon,
Assistant Comptroller General of Accounts.

ANNUAL STATEMENT of Receipts and Disbursements of the Military

RECEIPTS.	ARREAR.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
REVENUES AND RECEIPTS.			
CIVIL:			
Income Tax realized:			
At per Cent. / At 4 per Cent. / At per Cent. (Appendix, No. 1) - - - -	1,521 13 7	1,78,197 8 11	1,79,719 6 6
Miscellaneous Receipts (Appendix (A.), No. 2) - - -	1,059 3 1	6,953 – 6	8,012 3 7
MILITARY:			
Miscellaneous Receipts and Recoveries (Appendix (A.), No. 3)	2,29,198 6 10	21,88,211 1 5	24,17,409 8 3
Retrenchments - - - - - - - - - - -	69,753 12 –	4,77,181 13 2	5,46,935 9 2
Profit and Loss (Appendix, No. 4) - - - - - -	21 2 7	418 15 10	460 2 5
TOTAL - - -	3,01,554 6 1	28,50,962 7 10	31,52,516 13 11
DEBT:			
Military Service Funds (Appendix (A.), No. 5) - - -	13,289 6 8	1,17,482 7 10	1,30,771 14 6
Regimental Savings Bank - - - - - - - - -	35,335 3 1	4,84,139 9 –	5,19,474 12 1
Deposits - - - - - - - - - - - -	24,386 6 1	61,994 10 5	86,381 – 6
Prize Funds - - - - - - - - - - -	- - -	2,944 13 7	2,944 13 7
Departmental Remittances - - - - - - - -	18,32,166 10 1	62,61,289 10 8	80,93,456 4 9
Local Remittances from Civil Treasuries of the Government of Bombay:			
Cheques Drawn (Appendix (A.), No. 6) - - -	6,91,164 11 6	2,23,59,677 2 2	2,30,50,841 13 8
Public Service Transfer Receipts - - - - -	644 1 –	4,75,568 1 2	4,76,212 2 2
Privilege Remittance Transfer Receipts - - -	92 15 –	8,49,924 4 8	8,50,017 3 8
Sepoys' Remittance Transfer Receipts - - - -	- - -	7,048 3 3	7,048 3 3
Miscellaneous - - - - - - - - - -	2,72,945 11 8	23,40,221 12 4	26,13,167 8 –
Local Remittance from Civil Departments of the Government of Bombay:			
Public Works - - - - - - - - - -	125 – –	22 15 –	147 15 –
Marine Department - - - - - - - - -	- - -	51 – –	51 – –
General Paymaster - - - - - - - - -	10,902 6 6	- - -	10,902 6 6
TOTAL - - -	28,81,052 7 7	3,29,60,364 10 1	3,58,41,417 1 8
Adjusted Military Receipts on Account of other Governments:			
India - - - - - - - - - - - -	34,583 13 8	45 – –	34,628 13 8
Madras - - - - - - - - - - -	8,414 14 1	200 – –	8,614 14 1
TOTAL - - -	42,998 11 9	245 – –	43,243 11 9

DEPARTMENT of the Government of *Bombay*, from 1st May 1862 to 30th April 1863.

DISBURSEMENTS.	ARREARS.	CURRENT.	TOTAL.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*
MILITARY CHARGES:			
Pay of Army Staff and Establishments and Army Supplies, Bounty Money, and Gratuities (Appendix (B.), No. 1) -	14,24,243 – 1	2,31,80,263 3 8	2,46,04,506 3 –
Miscellaneous Payments of the Military Department - -	45,892 6 9	1,04,070 6 –	1,49,962 12 9
Profit and Loss (Appendix (B.), No. 2) - - - - -	1,59,404 7 8	1,174 5 2	1,60,578 12 10
TOTAL - - -	16,29,539 14 6	2,32,85,507 14 10	2,49,15,047 13 4
CIVIL CHARGES:			
REFUNDS:			
Income Tax refunded: At per Cent. / At 4 per Cent. / At per Cent. (Appendix (B.), No. 3) - - -	4,575 14 5	7,614 13 3	12,187 11 8
MISCELLANEOUS CIVIL PAYMENTS:			
Miscellaneous (Appendix (B.), No. 4) - - - - -	96,897 – 4	9,411 11 10	1,06,308 12 2
TOTAL - - -	1,01,472 14 9	17,023 9 1	1,18,496 7 10
DEBT:			
Military Service Fund - - - - - - - - -	—	—	—
Regimental Savings Bank - - - - - - - - -	24,190 14 6	4,68,345 8 7	4,92,536 7 1
Deposits - - - - - - - - - - - -	31,159 4 5	39,213 7 9	70,372 12 2
Prize Fund - - - - - - - - - - -	45,968 6 –	212 8 –	46,180 14 –
Departmental Remittances - - - - - - -	9,22,749 2 2	60,71,486 6 3	69,94,235 8 5
Local Remittances to Civil Treasuries of the Government of Bombay:			
Cheques Cancelled - - - - - - - - -	- - -	1,000 6 9	1,000 6 9
Public Service Transfer Receipts - - - -	82 – –	3,14,166 10 5	3,14,248 10 6
Privilege Remittance Transfer Receipts - - -	75 – –	2,538 14 5	2,613 14 5
Sepoys' Remittance Transfer Receipts - - - -	- - -	150 – –	150 – –
Miscellaneous - - - - - - - - - -	3,51,959 3 5	36,53,862 13 4	40,05,822 – 9
Local Remittance to Civil Departments of the Government of Bombay:			
Public Works - - - - - - - - - -	1,11,401 8 8	54,889 2 –	1,66,290 10 8
Marine Department (Appendix (B.), No. 5) - -	1,09,432 5 7	19,80,348 14 1	20,89,781 3 8
TOTAL - - -	15,97,017 12 9	1,25,86,214 11 8	1,41,83,232 8 5
Adjusted Military Charges on Account of other Governments:			
India (Appendix (B.), No. 6) - - - - - -	71,438 – 8	5,43,021 12 8	6,14,459 13 4
Madras „ „ - - - - - -	32,213 11 –	2,07,643 11 7	2,39,857 6 7
TOTAL - - -	1,03,651 11 8	7,50,665 8 3	8,54,317 3 11

ANNUAL STATEMENT of Receipts and Disbursements of the Military Department

RECEIPTS.	ARREARS.	CURRENT.	TOTALS.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
REVENUES AND RECEIPTS—*continued.*			
Remittances from other Governments (Appendix (A.), No. 7):			
Government of India - -	5,79,177 12 3	62,670 2 –	6,41,867 14 3
Government of Madras -	14,785 8 2	36,264 3 2	51,049 11 4
Government of Bengal -	48 – –	1,984 2 8	2,032 2 8
Government of the North-Western Provinces - -	1,16,002 3 1	18,12,945 14 7	19,28,948 1 8
Government of the Punjaub	918 12 –	67,309 2 4	68,227 14 4
Her Majesty's Imperial Government, London - -	401 5 4	8,870 2 11	9,271 8 3
Her Majesty's Colonial Government, Ceylon - - -	- - -	6 4 –	6 4 –
Her Majesty's Colonial Government, China - - -	16,544 14 10	1,76,429 12 7	1,92,974 11 5
Her Majesty's Colonial Government, Mauritius - -	- - -	100 – –	100 – –
Her Majesty's Colonial Government, Australia - -	—	—	—
Expedition to China - - - - - - - - -	28,021 7 3	17,080 9 11	45,102 1 2
Account Current with London:			
Lord Clive's Fund - - - - - - - -	—	—	—
Miscellaneous - - - - - - - - -	10,767 6 –	12,13,379 12 1	12,24,147 2 1
General Government of India:			
Post Office - - - - - - - - - -	20 1 –	4,975 2 10	4,995 3 10
Electric Telegraph - - - - - - - -	- - -	2,325 12 –	2,325 12 –
TOTAL - - -	7,66,707 5 11	34,04,341 1 1	41,71,048 7 –
TOTAL RECEIPTS - - -	39,92,312 15 4	3,92,15,913 3 –	4,32,08,226 2 4
Opening Cash Balance - - -	- - -	4,11,870 9 –	4,11,870 9 –
GRAND TOTAL - - - *Rs.*	39,92,312 15 4	3,96,27,783 12 –	4,36,20,096 11 4

Remittances from other Governments (Appendix (A.), No. 7):

	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoy's Remittance Transfer Receipts.	Miscellaneous.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Government of India - -	- -	4,076 5 8	2,338 7 3	1,747 - -	6,33,706 1 4
Government of Madras -	- -	6,031 7 10	7,907 9 –	- -	37,110 10 6
Government of Bengal -	- -	- - -	100 – –	- -	1,932 2 8
Government of the North-Western Provinces - -	- -	16,713 13 8	8,712 – 6	81,621 11 8	18,21,900 7 10
Government of the Punjaub	- -	14,389 15 8	7,235 3 3	28,797 14 2	17,804 13 3

Bombay, Military Accountant's Office,
22 July 1863.

of the Government of *Bombay*, from 1st May 1862 to 30th April 1863—*continued*.

DISBURSEMENTS.	ARREARS.	CURRENT.	TOTALS.
Remittances to other Governments (Appendix (B.), No. 7):	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Government of India - -	7,00,304 5 6	15,41,489 8 4	22,41,793 13 10
Government of Madras -	3,639 6 6	24,322 1 10	27,961 8 4
Government of Bengal -	—	—	—
Government of the North-Western Provinces -	7,102 5 1	1,40,090 4 9	1,47,192 9 10
Government of the Punjaub	1,350 13 11	10,240 5 10	11,591 3 9
Hydrabad Province - -	7 2 —	- - -	7 2 —
Her Majesty's Imperial Government, London - -	26,648 5 5	4,03,384 11 8	4,30,033 1 1
Her Majesty's Colonial Government, Ceylon - - -	- - -	18 1 6	18 1 6
Her Majesty's Colonial Government, China - - -	1,678 2 10	20,598 5 3	22,276 8 1
Her Majesty's Colonial Government, Mauritius - -	53 6 6	- - -	53 6 6
Her Majesty's Colonial Government, Australia - -	—	—	—
Her Majesty's Colonial Government, New Zealand -	384 1 10	- - -	384 1 10
Her Majesty's Colonial Government, Cape of Good Hope	3 12 —	- - -	3 12 —
Expedition to China - - - - - - - - - -	24,821 6 6	1,24,338 — —	1,49,160 2 6
Account Current with London:			
Lord Clive's Fund - - - - - - - - -	—	—	—
Miscellaneous - - - - - - - - - -	710 — 2	1,799 2 2	2,509 2 4
General Government of India:			
Post Office - - - - - - - - - - -	—	—	—
Electric Telegraph - - - - - - - - -	- - -	747 11 6	747 11 6
TOTAL - - -	7,66,703 4 3	22,67,029 — 10	30,33,732 5 1
TOTAL CHARGES - - -	41,98,385 9 11	3,89,06,440 12 8	4,31,04,826 6 7
Closing Cash Balance - - -	- - -	5,15,270 4 9	5,15,270 4 9
GRAND TOTAL - - - *Rs.*	41,98,385 9 11	3,94,21,711 1 5	4,36,20,096 11 4

Cancelled Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoy's Remittance Transfer Receipts.	Miscellaneous.
Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
25 8 —	107 3 3	765 4 —	385 — —	22,40,520 14 7
- -	1,813 10 4	96 — —	- -	26,051 14 —
—	—	—	—	—
- -	332 4 11	164 — —	545 — —	1,46,151 4 11
- -	443 5 4	- -	25 — —	11,122 14 5
- -	- - -	- -	- -	7 2 —

H. T. Vincent, Lieut.-Col.,
Military Accountant.

(True Copy.)
H. T. Vincent, Lieut.-Colonel, Military Accountant.

(True Copy.)
W. E. Gordon, Assistant Comptroller General of Accounts.

Bombay Military Department, 1862-63—*continued.*

Appendix (A.) No. 1.

INCOME TAX.

Income Tax realized:	ARREARS.	CURRENT.	TOTAL.
At 4 per Cent.:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Pay Department - - - -	1,412 10 4	1,75,951 5 5	
Pension Department - - -	103 8 3	1,279 10 9	
Commissariat Department - -	5 11 –	758 11 9	
Clothing Department - - -	- -	207 13 –	
Rs.	1,521 13 7	1,78,197 8 11	1,79,719 6 6

Appendix (A.) No. 2.

MISCELLANEOUS CIVIL RECEIPTS.

	ARREARS.	CURRENT.	TOTAL.
	Rs. s. p.	*Rs. a. p.*	*Rs. a. p.*
Amount credited in adjustment, being the Amount of Interest on Savings Bank Deposits - - - - - - - - -	23 13 10	—	
Interest on Savings Bank Deposits over debited	– 1 6	—	
Recoveries of Commission Fees - - -	240 8 –	1,578 8 –	
Amount credited, being the Sum paid by the General Paymaster on account of Pay and Allowances due to Rev. Mr. Strickland, from 17 December 1857 to February 1858 -	794 11 9	—	
Amount received from the Civil Surgeon at Broach on account of Civil Supplies - -	- -	151 – –	
Amount received on account of Hospital Stoppages from Non-Military Patients admitted into the General Hospital - - -	- -	326 4 –	
Amount recovered on account of the Examiner of the Medical Accounts from Assistant Surgeon R. Aitkin - - - - - -	- -	2 8 9	
Amount recovered on account of Stamp Collections by the Cantonment Magistrate and Collector of Stamps, Mhow (Captain Maude)	- -	4,894 11 9	
Rs.	1,059 3 1	6,953 – 6	8,012 3 7

BOMBAY Military Department, 1862-63—*continued.*

APPENDIX (A.) No. 3.

MISCELLANEOUS RECEIPTS AND RECOVERIES, MILITARY.

	ARREARS.			CURRENT.			TOTAL.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Military Stores	9,984	13	6	4,58,763	15	11			
Medical Stores	3,035	13	3	16,436	1	6			
Clothing Stores	2,545	6	6	63,173	9	11			
Bazar Collections	56,611	6	1	2,94,650	1	2			
Bazar Fines	156	10	–	17,133	15	4			
Forfeited Pay	168	12	5	5,501	14	6			
Hospital Stoppages	295	14	–	45,511	11	2			
Discharge Purchase Money	-		-	4,900	7	8			
Table Money	2,161	–	–	6,921	4	–			
Barrack Damages	339	6	5	13,106	2	11			
School Fees	20	15	–	134	4	1			
Selected Charges	765	12	8	3,245	–	–			
Stoppages, Clothing Peons	1	11	–	363	13	3			
Commissariat Stores	108	12	–	98,084	3	9			
Spirit and Malt Liquor	2,522	13	8	6,17,854	7	2			
Articles to Private Individuals	586	6	2	1,01,829	2	3			
Forfeited Deposits	-		-	23,076	15	4			
General Canteen Fund	192	14	3	28,997	1	3			
Cost of Articles found deficient and damaged	13	1	9	3,074	14	8			
Live Stock	605	9	3	13,742	11	1			
Hire of Public Cattle	1,427	3	2	18,187	4	8			
Hire of Public Carriage	13,158	14	9	255	12	4			
Feeding Draught Bullocks	-		-	50	–	–			
Hire of Dooly Bearers	-		-	8	2	11			
Miscellaneous Recoveries	26,869	7	7	1,02,931	3	11			
Stock brought to Cash Accounts for issue to other Departments and Governments	107,625	11	5	2,50,276	12	8			
Rs.	2,29,198	6	10	21,88,211	1	5	24,17,409	8	3

APPENDIX (A.) No. 4.

PROFIT AND LOSS.

	ARREARS.			CURRENT.			TOTAL.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Amount over-recovered by Conductor Murphy in recovering the value of Spirit and Malt Liquor during the line of march from Gogo to Ahmedabad	-		-	1	3	4			
Amount over-recovered by the Commissariat Department, Northern Division, through the Collector of Ahmedabad, from the Cartmen	-		-	5	–	6			
Amount of Surplus found on the final adjustment of Retrenchments	21	2	7	—					
Amount received from the Officer commanding 18th Brigade, Royal Artillery, being the amount of Clothing supplied as per Memorandum, No. 1,231, of the 26th July 1862, from the Superintendent of Army Clothing	-		-	12	12	–			
Amount received from the Cantonment Magistrate at Kurrachee, being the amount held in deposit by him, and now credited to this head, as per Government Resolution, No. 3,731, of the 20th December 1862	-		-	400	–	–			
Rs.	21	2	7	418	15	10	440	2	5

Bombay Military Department, 1862-63—*continued.*

Appendix (A.) No. 5.

MILITARY SERVICE FUNDS.

	ARREARS.			CURRENT.			TOTAL.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Military Fund - - - - - - -	11,600	2	6	1,04,287	7	5			
Medical Fund - - - - - - -	1,689	4	2	13,195	–	5			
Rs.	13,289	6	8	1,17,482	7	10	1,30,771	14	6

Appendix (A.) No. 6.

LOCAL REMITTANCES from Civil Treasuries of the Government of *Bombay.*

	ARREARS.			CURRENT.			TOTAL.			GRAND TOTAL.		
Cash drawn by Drafts against Letters of Credit:	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Pay Department - - - -	2,41,625	5	5	1,68,09,094	8	8	1,70,50,119	14	1			
Pension Department - - -	2,33,832	10	9	12,30,587	6	7	14,63,420	1	4			
Commissariat Department - - -	2,02,822	15	6	42,64,450	14	–	44,67,273	13	6			
Clothing Department - - -	14,483	11	10	55,514	4	11	70,028	–	9			
	6,91,164	11	6	2,23,59,677	2	2	2,30,50,841	13	8	2,30,50,841	13	8
Cash drawn on Emergent Receipts:												
Pay Department - - - -	14,928	–	7	95,512	9	8	1,10,440	10	3			
Pension Department - - -	305	8	–	12,572	5	–	12,877	13	–			
Commissariat Department - -	8,232	8	7	15,15,135	–	9	15,23,367	9	4			
	23,466	1	2	16,23,219	15	5	* 16,46,686	–	7	16,46,686	–	7
Cash drawn by Drafts:												
Pay Department - - - -	22,688	15	7	5,55,057	12	–	5,77,746	11	7			
Commissariat Department - -	505	–	–	1,872	3	10	2,377	3	10			
	23,193	15	7	5,56,929	15	10	* 5,80,123	15	5	5,80,123	15	5
Total - - - *Rs.*	7,37,824	12	3	2,45,39,827	1	5	2,52,77,651	13	8	2,52,77,651	13	8

Note.—The two items marked thus * above, are included in the Local Remittances from Civil Treasuries under Miscellaneous.

Bombay Military Department, 1862-63—*continued.*

Appendix (A.) No. 7.

REMITTANCES FROM OTHER GOVERNMENTS.

	ARREARS.			CURRENT.			TOTAL.		
Government of India (Miscellaneous):	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Recoveries on account of Advances, Table, Ration, Passage, and Messing Money Retrenchments, &c.	86,576	13	7	28,549	15	1			
Recoveries on account of Service Funds	73	12	1	1,799	9	4			
Recoveries on account of Hospital Stoppages	179	9	–	—					
Amount of Regimental Savings Bank Balances transferred	-	-	-	85	2	6			
Amount written back, being the Amount of Remitted Retrenchments against the Paymaster of Her Majesty's 46th Regiment of Foot, for February 1859	56	7	–	—					
Amount credited in adjustment, being Value of Supplies made to that Government	-	-	-	22,886	3	–			
Amount credited in adjustment, being Value of Supplies made by that Government, such as Malt Liquor, &c.	3,96,180	14	7	351	9	2			
Amount realised by the Sale of Stores returned by the Medical Officer in charge of Time-expired Men arrived from Mooltan, as per Sale List	-	-	-	29	1	–			
Cost of 47 gallons of Bengal Porter received by the Hydrabad Commissariat Officer, being the outturn of a hogshead accidentally staved in when being shipped in a boat at Kotree for dispatch to Ferozepore	-	-	-	35	4	–			
Amount credited in adjustment, being the Amount of an Abstract of Difference of Regimental Pay and Allowances between Captain and Lieutenant, due to Lieutenant Colonel A. B. Kembell, Political Agent, Turkish Arabia, from 11th to 22nd April 1860	130	4	–	—					
Amount credited, being the hire of Bullock Train for conveying one package from Indore to Meerut, consigned to Officer Commanding Her Majesty's 35th Regiment	-	-	-	7	11	–			
Amount credited, being the Amount of Pay and Allowances, less Net Pay due to Major R Flood, Her Majesty's 82nd Foot	-	-	-	763	14	–			
Erroneous and Over Debits written back	96,000	–	–	—					
	5,79,197	12	3	54,508	5	1	6,33,706	1	4
Government of Madras (Miscellaneous):									
Recoveries on account of Advances, Table, Ration, and Passage Money Retrenchments, &c.	14,681	13	2	14,707	8	11			
Recoveries on account of Service Funds	-	-	-	2,757	8	5			
Amount credited in adjustment, being Value of Surplus made by that Government	26	3	5	—					
Amount credited on account of appropriated Stores, received per ship "Sir Edward Perry"	-	-	-	850	6	3			
Erroneous and Over Debits written back	77	7	7	3,667	13	–			
Regimental Savings Bank Balances transferred	-	-	-	300	15	–			
Amount recovered from Lieutenant Tweedie, of the Bengal Staff Corps, being the balance from *Rs.* 74. 2. 9. due by him for Books purchased from the Library of the Board of Examiners, Madras	-	-	-	14	2	9			
Amount debited to Military Charges General, and credited to this head, being the Amount of Cost of Books	-	-	-	26	12	–			
	14,785	8	2	22,325	2	4	37,110	10	6

Bombay Military Department, 1862-63.—App. (A.) No. 7. Remittances from other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Government of Bengal:			
Amount credited in adjustment, being the Value of Supplies made by that Government	48 – –	1,859 5 5	
Amount realised by the Sale of Stores returned by the Medical Officer in charge of Time-expired Men arrived from Mooltan, as per Sale List	– – –	24 13 3	
	48 – –	1,884 2 8	1,932 2 8
Government of North West Provinces:			
Receipts from the Commissioner at Ajmere by the Officers in Charge, Treasure Chests, Neemuch and Nusseerabad	83,800 5 8	15,36,581 2 4	
Receipts from the Political Agent, Meywar, by the Officers in Charge, Treasure Chests, Neemuch and Nusseerabad, on account of Tribute Money from the following States:			
Doongurpoor	13,693 12 –	98,527 11 9	
Odeypore	1,472 4 3	27,387 8 –	
Bunswarra	– – –	27,387 8 –	
Recoveries on account of Advances	17,035 13 2	15,950 1 5	
Regimental Savings Bank Balance transferred	– – –	64 5 3	
	1,16,002 3 1	17,05,898 4 9	18,21,900 7 10
Government of Punjaub:			
Recoveries on account of Advances, &c.	918 12 –	16,843 8 –	
Amount credited to this head, and debited to Madras Presidency, on account of Savings Bank Balances of Private J. Grant, late of Her Majesty's 33rd Foot, now with Her Majesty's 79th Highlanders at Nowshera	– – –	42 9 3	
	918 12 –	16,886 1 3	17,804 13 3
Her Majesty's Imperial Government, London:			
Recoveries on account of Advances, Passage, Table Money, &c.	368 5 4	8,282 11 5	
Amount recovered from the Officer Commanding 4th and 6th Brigade, Royal Artillery, being the Amount of Crimean Medals and Sebastapool Clasps	– – –	12 5 –	
Amount received from Captain M. Eden, Brigade Major, Her Majesty's Forces, on account of Pension drawn by him in his Abstract, dated 1st July 1862, for Chelsea Out-Pensioners	– – –	262 – –	
Amount received from Major G. A. Leckie, Army Clothing Agent, being the Amount of Compensation in lieu of Clothing to the following:			
Serjeant P. Atkinson, 21st Brigade, Royal Artillery	– – –	29 4 –	
Pensioner Serjeant C. Bickmore, late of 4th Brigade, Royal Artillery	– – –	71 4 –	
Staff Serjeant G. Cartledge, late of the 2nd Company, 3rd Battalion, Artillery	– – –	29 4 –	
Serjeant King (*alias* W. Price), Unattached List	33 – –	—	
Amount of a Valuation Statement of Stores, No. 1, dated 21st July 1862, returned into the Grand Arsenal by Her Majesty's sloop "Pantaloon"	– – –	183 6 6	
	401 5 4	8,870 2 11	9,271 8 3

BOMBAY Military Department, 1862-63.—App. (A.) No. 7. Remittances from other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
HER MAJESTY'S COLONIAL GOVERNMENT, CEYLON:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount credited on account of Remittance Receipt - -	- - -	6 4 -	6 4 -
HER MAJESTY'S COLONIAL GOVERNMENT OF CHINA:			
Amount credited in adjustment, on account of Advances to the Regiments serving in China - - - - - -	16,278 14 10	1,75,251 6 6	
Recoveries on account of Advances for Passage and Messing Money - - - - - - - - - - - -	200 - -	980 6 1	
Amount credited in adjustment, being the Amount of Pay and Batta to the 2nd Class Hospital servant attached to the 5th Regiment, Native Light Infantry - - - - - -	66 - -	198 - -	
	16,544 14 10	1,76,429 12 7	1,92,974 11 5
HER MAJESTY'S COLONIAL GOVERNMENT, MAURITIUS:			
Amount of 10 *l.* advanced to Pensioner Serjeant John Clyne, of the Bombay Presidency, on account of his Pension, at the exchange of 2 *s.* per rupee - - - - - - -	- - -	100 - -	100 - -
EXPEDITION TO CHINA:			
Recoveries on account of Advances for Table, Messing Money, &c. - - - - - - - - - - - -	- - -	2,205 6 8	
Recoveries on account of Cost of Articles found damaged and deficient - - - - - - - - - - -	1,183 4 5	—	
Amount credited in adjustment, being the Cost of Articles landed from the ship "Lauderdale" - - - - -	- - -	936 14 5	
Amount of Recoveries credited in adjustment - - -	- - -	1,105 8 -	
Amount realised by the Sale of the Commissariat Stores by Public Auction - - - - - - - - -	- - -	2,545 11 10	
Amount credited in adjustment, being the Value of Supplies from the Stock of the Expedition - - - - -	26,838 2 10	—	
Amount credited, being the Amount of unexpended Stores, &c., returned into Stores - - - - - - - -	- - -	9,010 3 2	
Erroneous and Over Debits written back - - - -	- - -	1,276 13 10	
	28,021 7 3	17,080 9 11	45,102 1 2

ACCOUNT CURRENT with London, Miscellaneous, Receipts on Account of Family Remittances from Commissioned, Non-Commissioned Officers, and Soldiers, &c.:

HER MAJESTY'S BRITISH TROOPS:

Commissioned Officers - - -	£. 1,392 18	5½	at 2/-	- - -	13,929 3 7	
Non-Commissioned Officers and Soldiers - - - - - -	2,353 13	1¾	„ 2/-½	203 6 6	22,852 13 4	
Effects of deceased Commissioned Officers - - - - -	170 6	8	„ 2/-½	- - -	1,668 9 2	
Effects of deceased Non-Commissioned Officers and Soldiers -	1,222 1	1	„ 2/-½	31 15 10	11,939 1 8	
Regimental Necessaries and Miscellaneous Services - - -	9,829 -	2½	„ 2/-½	1 13 7	96,282 5 4	
Invalid Balances - - - -	73 1	7	„ 2/-½	- - -	715 14 -	
Regimental Savings Bank Balances	5,080 13	9¾	„ 2/-½	- - -	49,770 1 1	

Bombay Military Department, 1862-63.—App. (A.) No. 7. Remittances from other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
Indian Troops:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Commissioned Officers - - - £. 1,333 16 5 at 2/-	- - -	13,338 3 4	
Non-Commissioned Officers and Soldiers - - - - - - 272 3 9¾ „ 2/-½	- - -	2,666 5 8	
Effects of Non-Commissioned Officers and Soldiers - - - 225 15 -½ „ 2/-½	- - -	2,211 7 1	
Regimental Necessaries and Miscellaneous Services - - - 589 18 7 „ 2/-½	2,752 - -	3,026 14 4	
Invalid Balances - - - - 4 5 7¾ „ 2/-½	- - -	41 15 2	
Regimental Savings Bank Balances 1,527 6 7½ „ 2/-½	906 8 7	14,055 1 2	
	3,895 12 6	2,32,497 14 11	
Amount recovered from Captain Wallace, of the Staff Corps, on account of Furlough Pay received in Europe - -	—	—	
Amount recovered from Corporal M'Namara, of the 3rd European Regiment, on account of Passage Money - - -	—	—	
Recoveries on account of Advances, Passage Money, &c. -	- - -	1,539 10 1	
Erroneous and Over Debits written back - - - - -	6,871 9 6	—	
Amount credited on account of Supplies of Stores from London	—	—	
Amount credited on account of Supplies of Stores from London, being the Value of Salt Meat received from Home Government, per ships "Herefordshire," "John Temperly," "Coleroon," and "Edwin Fox" - - - - - - - -	- - -	58,850 14 -	
Amount credited, being the Value of Articles of Medical comforts and Bedding shipped on board the "Cospatrick," "Windsor Castle," "Edwin Fox," "Star of India," "Gosforth," and "Daniel Rankin," for the use of the Troops proceeding from England to Bombay - - - - -	- - -	27,840 7 6	
Amount credited, being Cost of Stores shipped by the Home Authorities for the use of the Troops arrived per ship "Akbar"	- - -	3,572 11 7	
Amount credited on account of Salt Meat and Pork received from London, per ship "Edwin Fox" - - - - -	—	—	
Stores from London - - - - - - - - - -	- - -	8,89,078 2 -	
Rs.	10,767 6 -	12,13,379 12 1	12,24,147 2 1

Bombay, Military Accountant's Office,
22 July 1863.

H. T. Vincent,
Lieutenant Colonel, Military Accountant.

(True copy.)

H. T. Vincent,
Lieutenant Colonel, Military Accountant.

(True copy.)

W. E. Gordon,
Assistant Comptroller General of Accounts.

Bombay Military Department, 1862-63—*continued.*

Appendix (B.) No. 1.

STATEMENT of Expenses incurred in the Pay, Commissariat, Clothing, and Barrack Departments, on account of the Bombay Presidency.

Title I.	1863-64.	1862-63.	1861-62.	Former Years.	TOTAL.
ARMY PAY AND ALLOWANCES:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Regimental Pay and Allowances	38,409 5 6	1,12,93,050 2 10	2,08,171 11 9	30,466 15 7	1,15,70,098 3 8
Pay and Regimental Allowances of General Army Staff	2,305 5 –	7,00,452 3 11	13,530 14 3	– – –	7,16,288 7 2
Garrison and Cantonment Staff	609 4 4	4,04,261 14 –	4,405 4 10	310 10 8	4,09,587 1 10
Office Establishment of General Army Staff	– – –	98,224 1 6	3,584 14 4	237 1 7	1,02,046 1 5
Military Finance Department	1,111 3 2	2,36,496 1 2	8,125 5 5	900 – –	2,46,632 9 9
Office Establishment of Military Finance Department	– – –	1,84,960 15 –	956 1 3	165 – –	1,86,082 – 3
Barrack Department	75 15 8	1,08,596 15 11	5,403 4 11	616 – 6	1,14,692 5 –
Medical Department	3,389 13 11	11,05,405 6 5	17,318 1 5	5,150 4 10	11,31,263 10 7
Office Establishment, Medical Department	– – –	20,793 11 10	– – –	– – –	20,793 11 10
Pensions to Officers, Warrant, and Non-commissioned Officers, Rank and File	– – –	11,73,723 10 6	2,21,224 3 11	14,757 4 –	14,09,705 2 5
Commissariat Department	975 – 11	8,14,326 4 6	29,088 11 9	2,441 9 5	8,46,831 10 7
Ordnance Department	– – –	6,54,326 9 –	22,027 4 –	– – –	6,76,353 13 –
Remount Department	– – –	2,323 12 11	– – –	– – –	2,323 12 11
Clothing Department	477 6 9	36,255 13 2	– – –	– – –	36,733 3 11
Allowances (Benevolent)	– – –	1,27,076 14 10	1,742 – 5	727 5 4	1,29,546 4 7
Allowance to Clergy	– – –	50,278 13 1	811 1 8	4,711 15 11	55,801 14 8
Camp Equipage Department	– – –	45,432 15 8	553 11 7	52 8 –	46,039 3 3
Bazar Department	– – –	1,05,284 1 7	112 2 5	492 7 4	1,05,888 11 4
Contingencies	138 11 7	10,97,270 6 –	47,644 11 3	4,765 3 7	11,49,819 – 5
	47,492 2 10	1,82,58,540 13 10	5,84,699 9 2	65,794 6 9	1,89,56,527 – 7
Deduct, Retrenchments on Re-audit	– – –	18,745 15 6	4,557 14 10	– – –	23,303 14 4
Total, Title I. *Rs.*	47,492 2 10	1,82,39,794 14 4	5,80,141 10 4	65,794 6 9	1,89,33,223 2 3
Title II.					
Commissariat Department	– – –	34,09,987 5 11	2,52,191 10 3	2,58,526 6 7	39,20,705 6 9
Ordnance Department	– – –	1,62,021 5 3	34,264 4 10	– – –	1,96,285 10 1
Clothing Department	– – –	79,544 13 2	1,24,211 9 6	622 12 10	2,04,379 3 6
Remount Department	– – –	1,212 5 5	269 15 –	– – –	1,482 4 5
Medical Department	—	—	—	—	—
Barrack Department	– – –	98,467 5 11	21,157 10 3	33,508 15 –	1,53,133 15 2
Stationery Department	22 4 –	1,17,277 1 3	14,415 5 6	1,088 3 –	1,32,800 13 9
	22 4 –	38,68,510 4 11	4,46,508 7 4	2,93,746 5 5	46,08,787 5 8
STORES FROM ENGLAND:					
Commissariat Department	—	—	—	—	—
Ordnance Department	– – –	5,63,407 6 –	– – –	– – –	5,63,407 6 –
Medical Department	– – –	28,948 – –	– – –	– – –	28,948 – –
Clothing Department	– – –	2,96,722 12 –	– – –	– – –	2,96,722 12 –
Freight, two-thirds on the Stores	– – –	24,262 4 –	– – –	– – –	24,262 4 –
Total, Title II. *Rs.*	22 4 –	47,81,850 10 11	4,46,508 7 4	2,93,746 5 5	55,22,127 11 8
Title III.					
RESERVE COMMISSARIAT STOCK:					
Commissariat Department	– – –	91,590 4 10	14,165 15 11	– – –	1,05,756 4 9
Medical Department	– – –	781 13 7	102 10 1	– – –	884 7 8
Clothing Department	– – –	108 – 9	– – –	– – –	108 – 9
Ordnance Department	– – –	10,723 3 3	18,426 10 6	– – –	29,149 13 9
Barrack Department	– – –	6,745 6 –	3,589 14 3	– – –	10,335 4 3
Fire Engine Department	– – –	43 15 2	27 – 10	– – –	71 – –
Public Works Department	– – –	– – –	– – –	1,739 14 8	1,739 14 8
Gun Carriage Department	– – –	1,110 8 –	– – –	– – –	1,110 8 –
Total, Title III. *Rs.*	– – –	1,11,103 3 7	36,312 3 7	1,739 14 8	1,49,155 5 10
ABSTRACT:					
Total, Title I.	47,492 2 10	1,82,39,794 14 4	5,80,141 10 4	65,794 6 9	1,89,33,223 2 3
Total, Title II.	22 4 –	47,81,850 10 11	4,46,508 7 4	2,93,746 5 5	55,22,127 11 8
Total, Title III.	– – –	1,11,103 3 7	36,312 3 7	1,739 14 8	1,49,155 5 10
GRAND TOTAL *Rs.*	47,514 6 10	2,31,32,748 12 10	10,62,962 5 3	3,61,280 10 10	2,46,04,506 3 9

EXTRACT on Account of Stores from London, from the Register of the Deputy Auditor and Accountant General, *Bombay,* to be included in the Financial Statement for 1862–63.

Date of Invoice.	NAMES OF VESSELS.	Value, including One-third Freight Paid in England.			Amount of Two-thirds Freight Paid in India.			TOTAL.		
	ORDNANCE STORES:	£. s. d.	Rs. a. p.		£. s. d.	Rs. a. p.		£. s. d.	Rs. a. p.	
Without date	Additional Invoice, per Eveline	4 7 –	43 8 –		– –	– –		4 7 –	43 8 –	
1862:										
3 June	Caducens	2,307 7 5	23,073 11 4		31 18 6	319 4 –		2,339 5 11	23,392 15 4	
15 July	Herefordshire	7,943 7 4	79,433 10 8		121 16 10	1,218 6 8		8,065 4 2	80,652 1 4	
24 July	Tyburnia	2 6 8	23 5 4		4 13 3	46 10 –		6 19 11	69 15 4	
7 May	Coleroon	157 4 11	1,572 7 4		14 9 8	144 13 4		171 14 7	1,717 4 8	
18 October	Clyde	3,480 13 –	34,806 8 –		72 12 5	726 3 4		3,553 5 5	35,532 11 4	
12 November	Eloisa	9,241 2 3	92,411 2 –		86 1 4	860 10 8		9,327 3 7	93,271 12 8	
3 December	Edwin Fox	3,657 15 –	36,577 8 –		21 12 4	216 2 8		3,679 7 4	36,793 10 8	
10 December	Additional Invoice, per Clyde	21 19 10	219 14 8		– –	– –		21 19 10	219 14 8	
1863:										
17 February	Morayshire	13,002 19 1	1,30,029 8 8		241 18 11	2,419 7 4		13,244 18 –	1,32,449 – –	
26 February	Leu Chew (Coal for Gun Carriage Department).	479 19 4	4,799 10 8		959 18 8	9,599 5 4		1,439 18 –	14,399 – –	
18 February	Octavia	13,478 16 2	1,34,788 1 4		380 10 10	3,805 6 8		13,859 7 –	1,38,593 8 –	
28 February	Defiance	2,562 16 9	25,628 6 –		216 17 1	2,168 8 8		2,779 13 10	27,796 14 8	
		—	5,63,407 6 –		– –	21,524 14 8		– –	5,84,932 4 8	
1862:	COMMISSARIAT STORES:									
15 July	Herefordshire	2,155 6 10	21,553 6 8		41 18 6	419 4 –		2,197 5 4	21,972 10 8	
7 May	Coleroon	2,588 12 1	25,886 – 8		43 9 2	434 9 4		2,632 1 3	26,320 10 –	
3 December	Edwin Fox	1,141 2 10	11,411 6 8		17 5 7	172 12 8		1,158 8 5	11,584 3 4	
		—	58,850 14 –		– –	1,026 10 –		– –	59,877 8 –	
1862:	CLOTHING STORES:									
3 June	Caducens	– 11 3	5 10 –		– – 8	– 5 4		– 11 11	5 15 4	
15 July	Herefordshire	29 9 11	294 15 4		58 19 10	589 14 8		88 9 9	884 14 –	
24 July	Tyburnia	24 4 9	242 6 –		48 9 8	484 13 4		72 14 5	727 3 4	
Without date	Overland Mail, March 1862	33 17 10	338 14 8		– –	– –		33 17 10	338 14 8	
18 October	Clyde	269 19 3	2,699 10 –		34 16 7	348 4 8		304 15 10	3,047 14 8	
12 November	Eloisa	18 1 5	180 11 4		36 2 11	361 7 4		54 4 4	542 2 8	
3 December	Edwin Fox	885 13 5	8,856 11 4		1 14 7	17 4 8		887 8 –	8,874 – –	
Without date	Additional Invoice, Herefordshire	10,688 1 4	1,06,880 10 8		– –	– –		10,688 1 4	1,06,880 10 8	
Ditto	– – ditto – Tyburnia	6,633 3 7	66,331 12 8		– –	– –		6,633 3 7	66,331 12 8	
Ditto	– – ditto – Clyde	7,214 1 6	72,140 12 –		– –	– –		7,214 1 6	72,140 12 –	
Ditto	– – ditto – Childwickbury	67 5 8	672 13 4		– –	– –		67 5 8	672 13 4	
Ditto	– – ditto – Unrivalled	6 – 2	60 1 4		– –	– –		6 – 2	60 1 4	
Ditto	– – ditto – Eloisa	3,352 14 7	33,527 4 8		– –	– –		3,352 14 7	33,527 4 8	
1863:										
17 February	Morayshire	136 13 5	1,366 11 4		2 15 6	27 12 –		139 8 11	1,394 7 4	
18 April	Octavia	2 3 4	21 10 8		– 2 6	1 4 –		2 5 10	22 14 8	
Without date	Overland Mail, November 1862	8 14 11	87 7 4		– –	– –		8 14 11	87 7 4	
Ditto	– – ditto – February 1863	42 14 –	427 – –		– –	– –		42 14 –	427 – –	
20 April	Defiance	258 15 2	2,587 9 4		1 – 1	10 – 8		259 15 3	2,597 10 –	
		—	2,96,722 12 –		– –	1,841 2 8		– –	2,98,563 14 8	
1862:	MEDICAL STORES:									
3 June	Caducens	68 15 4	687 10 8		– 5 5	2 11 4		69 – 9	690 6 –	
15 July	Herefordshire	1,638 5 8	16,382 13 4		75 14 –	757 – –		1,713 19 8	17,139 13 4	
24 July	Tyburnia	2 11 4	25 10 8		– – 7	– 4 8		2 11 11	25 15 4	
1863:										
18 April	Octavia	1,035 17 11	10,358 15 4		11 17 6	118 12 –		1,047 15 5	10,477 11 4	
	Ditto	– 11 8	5 13 4		1 3 4	11 10 8		1 15 –	17 8 –	
20 April	Defiance	148 14 1	1,487 – 8		– 11 6	5 12 –		149 5 7	1,492 12 8	
		—	28,948 – –		– –	896 2 8		– –	29,844 2 8	
	Rs.	– –	9,47,929 – –		– –	25,288 14 –		– –	9,73,217 14 –	

	Rs. a. p.		Rs. a. p.
Total of Invoices	9,47,929 – –	Amount of Two-thirds Freight on the Stores	25,288 14 –
Deduct amount of Commissariat Stores already adjusted and brought to account in the Commissariat Disbursements, included in the sum of *Rs.* 34,09,987. 5. 11.	58,850 14 –	Deduct already adjusted and brought to account in the Commissariat Disbursements, included in the sum of *Rs.* 34,09,987. 5. 11.	1,026 10 –
Rs.	8,89,078 2 –	*Rs.*	24,262 4 –

* Medical Stores for Her Majesty's Regiment.

BOMBAY Military Department, 1862-63—*continued.*

APPENDIX (B.) No. 2.

PROFIT AND LOSS.

	ARREAR.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Amount debited to this head on account of Money plundered by the Rebels at Oodeypore, as per Letter, No. 3303, dated 15th November 1862, from the Secretary to Government -	3,700 - -	—	
Amount debited to this head, being the Balance of Expenses incurred in stacking Grass for the Mounted Corps at Deesa, as per Government Resolution, No. 77, dated 9th January 1863 - - - - - - - - - - -	1,435 15 1	—	
Amount of Retrenchment against Lieutenant Heisch, written off, *vide* Military Accountant's Letter, No. 1481, of 25th July 1842 - - - - - - - - - -	42 5 2	—	
Amount refunded to Manickjie Sorabjie & Co., as per Government Resolution, No. 1469, dated 5th May 1862 - -	185 15 3	—	
Amount debited, being the Sums found deficient in the Account of the late Serjeant (now Gunner) Keatinge, as per Government Resolution, No. 2699, dated 5th September 1862 -	7,361 2 -	—	
Amount debited to this head, as per Government Resolution, No. 2629, dated 28th August 1862 - - - - - -	128 15 5	—	
Amount written off to this head, as per Government Resolution, No. 2894, of the 26th September 1862 - - -	46 3 4	—	
Amount written off to this head, as per Government Resolution, No. 2224, of the 17th and 26th November 1862 - -	129 9 10	—	
Amount written off to this head, being the difference between the Credit now ordered to be afforded to the Calcutta Government and that which was afforded for the Malt Liquor received in good condition by the Commissariat Department at Bombay, as per 3rd para. of Letter from the Officiating Chief of the Military Finance, No. 3259, of the 27th September 1862, to the address of the Controller of Military Finance at Calcutta, received under Commissary General's endorsement of the 3rd December 1862 - - - - -	1,46,339 6 -	—	
Amount written off, being the Amount of Table Money Claim against Lieutenant C. B. Whish, of Her Majesty's 14th Light Dragoons - - - - - - - - - -	28 - -	—	
Amount written off, being the Amount of Retrenchments against the Officer, as per Government Resolution, No. 489, of the 16th February 1863 - - - - - - - -	7 1 7	—	
Amount debited to this head on account of outstanding Deficiency in the Treasury of the 13th Regiment Native Infantry, as per Government Resolution, No. 493, of the 16th February 1863 - - - - - - - - - -	- - -	471 13 6	
Amount written off, being the Amount overdrawn by Mr. Kelly on account of his Pay, late in charge Commissariat with Her Majesty's 89th Regiment, as per Government Resolution, No. 2701, dated 5th September 1862 - -	- - -	35 1 10	
Amount debited, being the Value of Ghee (supplied by the Contractors) lost during the transhipping it on board the Transport "Calaroa," as per Commissary General's Sanction on the Report of the Deputy Commissary General, No. 9240, of the 9th October 1862 - - - - - - - -	- - -	14 2 4	
Amount refunded to the Contractors, as per Government Resolution, No. 3301, of the 3rd November 1862, and Commissary General's Letter, No. 4548, of the 3rd December 1862 - - - - - - - - - - -	- - -	617 11 -	
Amount written off to this head, being the Amount advanced to a Cooper, Dadabhoy Pestonjee, who proceeded to Munmar in October last, as per Commissary General's Sanction, No. 1771, of the 23rd April 1863 - - - - -	- - -	30 - -	
Amount incurred in repairing and replacing Clothing damaged in transit to 3rd Regiment Native Infantry - - -	- - -	5 8 6	
TOTAL - - - *Rs.*	1,59,404 7 8	1,174 5 2	1,60,578 12 10

BOMBAY Military Department, 1862-63—*continued.*

APPENDIX (B.) No. 3.

INCOME TAX.

	ARREAR.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Income Tax Refunded, at 4 per Cent.:			
Pay Department	4,575 14 5	7,591 12 3	
Pension Department	—	—	
Commissariat Department	- - -	20 1 -	
Clothing Department	—	—	
TOTAL *Rs.*	4,575 14 5	7,611 13 3	12,187 11 8

APPENDIX (B.) No. 4.

MISCELLANEOUS CIVIL PAYMENTS.

	ARREAR.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Amount of Supplies to the following Officers:			
General Paymaster	37,456 13 1	4,971 8 2	
Mint Master	915 - 2	898 1 8	
Superintendent of Stationery	94 - 9	—	
Superintendent of Stamps	16,918 6 1	—	
Commissioner of Customs	190 10 4	—	
Collector of Poona	2,169 7 5	5 2 1	
Collector of Ahmednuggur	730 10 2	—	
Collector of Candeish	351 12 -	—	
Collector of Sattara	675 - 3	—	
Collector of Sholapoor	251 2 9	—	
Collector of Belgaum	316 7 6	—	
Collector of Dharwar	763 6 2	—	
Collector of Ahmedabad	4,323 4 11	772 - 6	
Collector of Surat	1,430 12 2	240 5 4	
Collector of Broach	109 9 11	17 - -	
Collector of Kaira	195 4 7	49 8 3	
Collector of Rutnaghury	451 13 4	—	
Collector of Tanneh	555 11 10	—	
Collector of Hydrabad	403 8 2	114 - -	
Collector of Kurrachee	639 4 2	166 5 7	
Collector of Shikarpore	777 13 1	319 14 4	
Political Agent, Katywar	619 1 6	77 5 -	
Political Agent, Cutch	4 14 8	—	
Political Agent, Nimar	518 7 3	—	
Political Agent, Khelat	11 6 -	—	
Political Resident, Aden	4,829 1 5	—	
Political Resident, Barada	502 8 10	55 4 3	
Political Resident, Persian Gulf	9 5 7	—	
Political Superintendent at Kolapoor	1,412 6 11	224 7 3	
Political Superintendent at Sawunt Waree	1 2 5	—	
Political Superintendent, Scinde Frontier	151 - 3	10 - -	
Political Agent, Mehy Cawta	3 8 5	—	
Political Agent, Rewa Caunta	3 8 5	—	
Commissioner, Scinde	108 - -	36 - -	
Judge and Session Judge, Dharwar	1 2 5	—	
Judge and Session Judge, Ahmedabad	1 2 5	—	

BOMBAY Military Department, for 1862-63—Appendix (B.) No. 4—Miscellaneous Civil Payments—*continued.*

	ARREAR.			CURRENT.			TOTAL.		
Amount of Supplies to the following Officers—*continued.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Lieutenant of Police, Kurrachee	226	6	8	71	15	–			
Lieutenant of Police, Shikarpore	182	11	8	162	14	5			
Superintendent of Convicts	29	11	3	—					
Surgeon to the Civil Hospital, Aden	335	9	–	—					
Settlement Office, Hydrabad	–	8	–	—					
Civil Hospital, Nassick	191	6	11	—					
Civil Hospital, Ahmednuggur	1	7	11	—					
Chaplain at Neemuch	103	12	–	—					
Surgeon of the Jail Hospital	898	–	9	—					
Surgeon to the Civil Native General Hospital	24	1	2	—					
Deputy Commissioner, Dharasee	6	8	2	—					
Deputy Commissioner, East Berrar	5	11	–	—					
Assistant Commissioner, West Berrar	4	–	6	—					
Agent for Governor General for Central India, Indore	14	2	3	—					
His Excellency the Governor of Bombay	137	14	4	—					
TOTAL *Rs.*	80,058	10	11	8,191	11	10	88,250	6	9
MISCELLANEOUS:									
Interest on Regimental Savings Bank Deposits	15,977	5	3	—					
Refund of Commission Fees	–	–	–	120	–	–			
Pay of Lieutenant Hall, 4th Regiment Native Infantry, employed on Special Duty in Burwanee, 24th December 1861 to 6th June 1862	814	8	2	800	–	–			
Pay of Lieutenant G. N. Hanson, 9th Regiment Native Infantry, employed on Special Duty in Burwanee, from May to 6th June 1862	–	–	–	300	–	–			
Amount of Contingent Bill of Major J. Ballard, Assistant Quartermaster General, Mhow Division, for Secret Service, for May 1859	30	–	–	—					
Debited in adjustment, the Amount recovered by the General Paymaster from Mrs. Sarah Gaynor, on account of her Pension for December 1858	16	8	–	—					
TOTAL *Rs.*	16,838	5	5	1,220	–	–	18,058	5	5
TOTAL *Rs.*	96,897	–	4	9,411	11	10	1,06,308	12	2

APPENDIX (B.) No. 5.

LOCAL REMITTANCES TO CIVIL DEPARTMENTS OF THE GOVERNMENT OF BOMBAY.

	ARREAR.			CURRENT.			TOTAL.		
PUBLIC WORKS:	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Amount paid to the Engineer Officers of the Public Works Department, being the Amount of Recoveries effected from the Officers for occupying Public Quarters	–	–	–	53,843	6	5			
Amount of Supplies made during the Year	83,509	15	2	1,000	–	6			
Amount paid to the Hamallage Contractors for the Conveyance of Barrack Materials	27,891	9	6	—					
Erroneous, and over Credits written back	–	–	–	45	11	1			
TOTAL *Rs.*	1,11,401	8	8	54,889	2	–	1,66,290	10	8
MARINE DEPARTMENT:									
Amount of Advances during the Year	–	–	–	18,90,769	6	3			
Amount of Supplies during the Year	1,09,432	5	7	89,579	7	10			
TOTAL *Rs.*	1,09,432	5	7	19,80,348	14	1	20,89,781	3	8

BOMBAY Military Department, 1862–63—*continued.*

APPENDIX (B.) No. 6.

ADJUSTED CHARGES ON ACCOUNT OF OTHER GOVERNMENTS.

GOVERNMENT OF INDIA:	1863–64.	1862–63.	1861–62.	Former Years.	TOTAL.
TITLE I. ARMY PAY AND ALLOWANCES:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Regimental Pay and Allowances	8,662 4 3	95,749 3 11	42,688 10 –	82 4 7	1,47,182 6 9
Medical Department	193 13 6	5,782 13 10	2,179 6 4	55 10 –	8,211 11 8
Pay and Regimental Allowance of General Army Staff	– –	– – –	379 10 10	– –	379 10 10
Garrison and Cantonment Staff	– –	– – –	– –	648 – –	648 – –
Pensions to Officers, Warrant and Non-commissioned Officers, Rank and File	– –	1,812 4 7	238 3 10	– –	2,050 8 5
Commissariat Department	– –	1,864 11 11	– –	– –	1,864 11 11
Ordnance Department	– –	3,418 7 8	71 8 11	– –	3,490 – 7
Surveyor General's Department	– –	29,469 10 2	– –	– –	29,469 10 2
Allowances (Benevolent)	– –	694 11 1	581 14 2	– –	1,276 9 3
Camp Equipage Department	– –	3 – –	3 1 8	– –	6 1 8
Contingencies	– –	2,75,042 2 8	3,769 12 11	15,392 12 –	2,94,204 11 7
TOTAL, TITLE I. *Rs.*	8,856 1 9	4,13,837 1 10	49,912 4 8	16,178 10 7	4,88,784 2 10
TITLE II.					
Commissariat Department	– –	1,03,444 – 4	3,507 14 2	277 – 7	1,07,228 15 1
Clothing Department	– –	8,112 14 9	– –	– –	8,112 14 9
Stationery Department	– –	2,838 13 7	332 8 2	– –	3,171 5 9
TOTAL, TITLE II. *Rs.*	– –	1,14,395 12 8	3,840 6 4	277 – 7	1,18,513 3 7
TITLE III.					
Reserve Commissariat Stock	– –	5,932 12 5	61 15 2	1,167 11 4	7,162 6 11
TOTAL, TITLE III. *Rs.*	– –	5,932 12 5	61 15 2	1,167 11 4	7,162 6 11
GRAND TOTAL *Rs.*	8,856 1 9	5,34,165 10 11	53,814 10 2	17,623 6 6	6,14,459 13 4
GOVERNMENT OF MADRAS:					
TITLE I.					
Regimental Pay and Allowances	13,429 12 10	71,106 8 10	4,370 15 7	– –	88,907 5 3
Office Establishment of General Army Staff	– –	1,256 11 8	– –	– –	1,256 11 8
Medical Department	– –	6,533 2 3	37 2 11	– –	6,570 5 2
Pensions to Officers, Warrant and Non-commissioned Officers, Rank and File	– –	2,495 6 8	422 – 6	– –	2,917 7 2
Ordnance Department	– –	64 15 7	– –	– –	64 15 7
Allowances (Benevolent)	– –	668 3 7	150 1 2	– –	818 4 9
Camp Equipage Department	– –	19 – –	– –	– –	19 – –
Contingencies	– –	86,922 6 9	2,454 11 10	2,786 – –	92,163 2 7
TOTAL, TITLE I. *Rs.*	13,429 12 10	1,69,066 7 4	7,435 – –	2,786 – –	1,92,717 4 2
TITLE II.					
Commissariat Department	– –	7,902 6 1	714 11 4	334 6 10	8,951 8 3
Clothing Department	– –	785 12 11	– –	– –	785 12 11
TOTAL, TITLE II. *Rs.*	– –	8,688 3 –	714 11 4	334 6 10	9,737 5 2
TITLE III.					
Reserve Commissariat	– –	16,459 4 5	41 11 11	20,901 12 11	37,402 13 3
TOTAL, TITLE III. *Rs.*	– –	16,459 4 5	41 11 11	20,901 12 11	37,402 13 3
GRAND TOTAL *Rs.*	13,429 12 10	1,94,213 14 9	8,191 7 3	24,022 3 9	2,39,857 6 7

BOMBAY Military Department, 1862–63—*continued.*

APPENDIX (B.), No. 7.

REMITTANCES TO OTHER GOVERNMENTS.

	ARREARS.			CURRENT.			TOTAL.		
GOVERNMENT OF INDIA (Miscellaneous):	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Aden Charges Bengal Mutiny Expedition to Persia — *Vide* detailed Memorandum annexed	5,615	11	9	1,31,786	8	4			
	34,640	–	8	—					
	1,494	8	–	—					
	41,750	4	5	1,31,786	8	4			
Amount of recoveries effected on account of Service Funds of this Presidency debited in adjustment	3,256	5	2	5,826	5	6			
Amount of recoveries debited in adjustment	21,136	6	1	—					
Advances on account of Pay and Allowances to Officers	3,071	9	11	31,785	6	10			
Erroneous and Over Credits written back	2,66,282	15	2	115	11	–			
Amount paid to Mr. F. Cutchison, Superintendent of Mail, Indore and Goona, being his bill for Hire for Conveying a Packet from Indore to Meerut, consigned to Officer Commanding Her Majesty's 35th Regiment	–	–	–	7	11	–			
Amount advanced to Captain D. Cowper, Superintendent of Stud, for the purchase of Arab Stallions for the Bengal Government	–	–	–	37,500	–	–			
Amount of Regimental Savings Bank Balances transferred	–	–	–	42	9	3			
Amount debited, being the Amount of advances made to that Government for Supplies, such as Bazâr, Medicine, Ale, Porter, &c., and charges incurred on account of Clappering Boats for conveying Malt Liquor, and Boat hire, &c.	84,231	3	–	13,33,115	15	3			
Amount written back to this head, which was credited in April 1862, being the Amount of Cost of Porter received from Calcutta for the use of the Bombay Troops	2,33,524	10	–	—					
Amount of Supplies made to the Deputy Commissioner of the Northern and Southern Divisions, Berar	–	–	–	36	5	11			
Amount of Recoveries paid into the Treasure Chest of the Lucknow Paymaster	47,050	15	9	—					
	7,00,304	5	6	15,40,216	9	1	22,40,520	14	7
GOVERNMENT OF MADRAS (Miscellaneous):									
Advances to Officers on account of Pay and Allowances	1,092	8	–	17,393	7	11			
Amount of recoveries effected on account of Service Funds of this Presidency, debited in adjustment	132	–	–	153	11	8			
Amount of Payment made to the Pensioners	—			—					
Erroneous and Over Credits written back	288	6	–	—					
Abstract of Gratuity of 5 *l.* for Good Conduct Medal Awarded to Pensioned Private William Coney, late of Her Majesty's 15th Hussars, for 1851–52	48	15	8	—					
Amount of Recoveries debited in adjustment	845	11	11	326	–	–			
Amount of Savings Bank Balance of Gunner J. Grant, late of Her Majesty's 33rd Foot, and now with 78th Highlanders, at Nowshera	–	–	–	42	9	3			
Amount advanced to Lieutenant Colonel J. M'Caskill, of the Retired List, on account of his Pay and Allowances and Pension, as per Government Resolution, No. 90, dated 12th January 1863	–	–	–	4,000	–	–			
Amount of Supplies of Commissariat Stores to Corps and Departments	1,231	12	11	—					
Amount of Supplies made to the Deputy Commissioner, West Berar	–	–	–	10	9	–			
Amount of payment made to the Hospital Servants, Families of Camel Attendants, &c.	–	–	–	486	1	8			
	3,639	6	6	22,412	7	6	26,051	14	–

Bombay Military Department, 1862–63—App. (B.), No. 7—Remittances to other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Government of the North Western Provinces (Miscellaneous):			
Amount of Cash paid into Ajmere Commissioner's Treasury, by the Officer in charge of Treasure Chest, Nusseerabad, being the amount of Cash Balance, as per Receipts	- - -	1,33,625 5 2	
Amount debited, being Premiums paid by Colonel D. Lalison, 20,000 rupees advanced by the Rajah of Kota for the use of the Troops under his Command	- - -	200 - -	
Amount debited, being the amount Deposited in the Commissioner's Office at Ajmere, by Captain Day, late Paymaster, Rajpootana Field Force, in September 1858, as per his Receipt, No. 29, dated 30th May 1862	530 6 5	—	
Erroneous and Over Credits written back	5,585 12 1	4 2 6	
Amount of Recoveries debited in adjustment	44 - 3	—	
Amount of Recoveries paid into the Civil Treasury at Ajmere	846 10 9	5,219 8 2	
Supply of Carriage Attendants, &c.	95 7 7	—	
	7,102 5 1	1,39,048 15 10	1,46,151 4 11
Government of Punjaub (Miscellaneous):			
Supply of Carriage Attendants, &c.	994 5 3	131 15 11	
Amount of recoveries debited in adjustment	352 15 10	3,168 6 11	
Amount debited to this head and credited to the head of Government of India, being the amount of Savings Bank Balance of Private J. Grant, late of Her Majesty's 33rd Foot, and now with Her Majesty's 79th Highlanders, at Nowshera	- - -	42 9 3	
Amount paid to Major W. F. Merewether, for the cost of two Stallions, purchased for the Punjaub Government	- - -	2,034 - -	
Amount paid to Mr. T. Ginger, being the amount expended in purchasing the Arab Horses for the Punjaub Government	- - -	4,395 - 5	
Amount of Supplies made to the Deputy Commissioner, Dhara	3 9 -	—	
	1,350 13 11	9,772 - 6	11,122 14 5
Hyderabad Province:			
Amount of Supplies made to the Deputy Commissioner, Berar, at Oomrawattee and West Berar	7 2 -	—	7 2 -
Her Majesty's Imperial Government, London:			
Amount of advances made to Officers on account of Pay and Allowances, Passage Money, &c.	14,589 10 -	26,135 1 10	
Payments made to Out Pensioners, Chelsea Hospital	- - -	2,767 8 8	
Amount refunded on account of Crimean Medals	- - -	- 6 3	
Cost of Articles supplied from the Grand Arsenal for the use of Her Majesty's Steamer "Pantaloon"	- - -	1,682 15 8	
Amount of expenses incurred by the Principal Commissary of Ordnance, on repairing Indent from Her Majesty's Steamer "Pataloon"	- - -	54 15 2	
Erroneous and Over Credits written back	6,871 9 6	—	
Pay to Extra Clerks employed in the Superintendent of Family Payments Office	- - -	65 - -	
	21,461 3 6	30,705 15 7	
Cost of supplies made to the ship "Hornet," as per Bill of Exchange, 709 *l.* 13 *s.* 7 *d.*	- - -	7,096 12 8	
Amount of Audited Disbursements:	21,461 3 6	37,802 12 3	
Pay and Commissariat Departments, *vide* detailed Memorandum annexed	5,187 1 11	3,65,581 15 5	
	26,648 5 5	4,03,384 11 8	4,30,033 1 1
Her Majesty's Colonial Government, Ceylon:			
Amount of Audited Disbursements:			
Pay and Commissariat Departments, *vide* detailed Memorandum annexed	- - -	18 1 6	18 1 6

Bombay Military Department, 1862–63—App. (B.), No. 7—Remittances to other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Her Majesty's Colonial Government, China:			
Advances on account of Pay and Allowances to the Regiments serving in China	- - -	20,326 5 3	
Amount debited which was credited to this head in 1860–61, on account of Family Remittances	12 2 10	—	
Amount refunded to Colonel M'Mahon of Her Majesty's 44th Foot, being the equivalent of 2 *l.* 10 *s.*, recovered from him in July 1861	- - -	20 - -	
Amount refunded to Captain Campbell, Her Majesty's 22nd Regiment Native Infantry, through Messrs. Renington & Co., on account of Table Money for Mrs. Campbell, recovered in September last	- - -	120 - -	
Amount written back on account of Pay and Batta of the 2nd Class Hospital Servants of Her Majesty's 5th Regiment Native Light Infantry	1,666 - -	132 - -	
	1,678 2 10	20,598 5 3	22,276 8 1
Her Majesty's Colonial Government of Mauritius:			
Amount debited which was credited to this head in 1860–61, on account of Family Remittances	53 6 6	- - -	53 6 6
Her Majesty's Colonial Government, Cape of Good Hope:			
Amount debited which was credited to this head in 1860–61, on account of Family Remittances	3 12 -	- - -	3 12 -
Expedition to China.:			
Amount of Audited Disbursements:			
Pay and Commissariat Departments, *vide* detailed Memorandum annexed	24,745 6 6	1,11,146 4 6	
Amount refunded to the Paymaster 5th Regiment Native Light Infantry, being the amount of Table Money on account of Captain Haig, twice recovered	76 - -	—	
Supply of Stores	- - -	1,105 8 -	
Erroneous and Over Credits written back	- - -	12,086 15 6	
	24,821 6 6	1,24,338 12 -	1,49,160 2 6
Her Majesty's Colonial Government, New Zealand:			
Amount of Audited Disbursements:			
Commissariat Department, *vide* detailed Memorandum annexed	384 1 10	- - -	384 1 10
Account Current with London (Miscellaneous):			
Amount of recoveries debited in adjustment	346 3 6	1,199 8 -	
Amount paid to the Officer Commanding Her Majesty's 44th Regiment, on account of Regimental Savings Bank, Balances due to Corporal M. Martin	- - -	- 13 1	
Amount refunded to the Officer, G. Battery, 4th Brigade Royal Horse Artillery, on account of Remittances to Europe of 5 *l.* 1 *s.* – ¼ *d.* (Five pounds One shilling and a farthing), made in August 1862	- - -	49 7 8	
Erroneous and Over Credits written back	- - -	217 7 7	
Amount of Regimental Savings Bank Balances transferred	- - -	262 9 6	
Amount refunded to the Paymaster of Her Majesty's 56th Foot, on account of over recovery in the Remittances for Regimental Necessaries made by him for January 1863	- - -	14 4 4	
Amount of Pension paid to the Mother of a Sepoy accidentally shot by Major Bannister	285 - -	55 - -	
Amount refunded to the Paymaster of Her Majesty's 1st Regiment Bombay Fusiliers, being the amount of Savings Bank Balances of Corporal E. Bridges, erroneously twice remitted to England in September 1861	78 12 8	—	
Rs.	710 - 2	1,799 2 2	2,509 2 4

Bombay Military Accountant's Office,
22nd July 1863.

(signed) *H. T. Vincent*, Lieut. Colonel,
Military Accountant.

(True Copy.)
(signed) *W. E. Gordon*,
Assistant Comptroller General of Accounts.

Bombay Military Department, 1862-63—*continued.*

DETAIL MEMORANDUM of Audited Charges included in the Statement under the Head of Local Remittances to other Governments.

	1863-64.	1862-63.	1861-62.	Former Years.	TOTAL.
GOVERNMENT OF INDIA REMITTANCES:					
ADEN CHARGES:					
Title I.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Contingencies	- -	35,104 12 7	1,123 4 1	- -	36,228 5 8
Title II.					
Commissariat Department	- -	87,639 11 9	489 13 2	3,903 15 7	92,033 8 6
Title III.					
Reserve Stock	- -	9,042 - -	98 5 11	- -	9,140 5 11
Total *Rs.*	- -	1,31,786 8 4	1,711 12 2	3,903 15 7	1,37,402 4 1
BENGAL MUTINY:					
Title I.					
Army and Pay Allowances:					
Regimental Pay and Allowances	- -	- - -	- -	73 13 5	73 13 5
Pay and Regimental Allowances:					
General Army Staff	- -	- - -	- -	286 15 1	286 15 1
Office Establishment, ditto	- -	- - -	- -	300 - -	300 - -
Garrison and Cantonment Staff	- -	- - -	- -	626 - 1	626 - 1
Barrack Department	- -	- - -	- -	21 8 10	21 8 10
Ordnance Department	- -	- - -	- -	4 - 7	4 - 7
Contingencies	- -	- - -	- -	29,465 2 10	29,465 2 10
Total, Title I.	- -	- - -	- -	30,777 8 10	30,777 8 10
Title II.					
Commissariat Department	- -	- - -	- -	3,862 7 10	3,862 7 10
Total *Rs.*	- -	- - -	- -	34,640 - 8	34,640 - 8
EXPEDITION TO PERSIA:					
Title I.					
Contingencies	- -	- - -	- -	1,494 8 -	1,494 8 -
GOVERNMENT OF THE NORTH WESTERN PROVINCES:					
Title II.					
Commissariat Department	- -	- - -	95 7 7	- -	95 7 7
GOVERNMENT OF THE PUNJAUB:					
Title II.					
Commissariat Department	- -	131 15 11	620 3 2	374 1 11	1,126 5 -
HER MAJESTY'S IMPERIAL GOVERNMENT, LONDON:					
Title I.					
Army Pay and Allowances:					
Regimental Pay and Allowances	12,006 9 11	1,66,588 7 5	1,880 - 9	479 14 5	1,80,955 - 6
Medical Department	25 10 7	9,099 7 -	90 1 11	- -	9,215 3 6
Ordnance Department	- -	71 2 9	- -	- -	71 2 9
Allowances, Benevolent	- -	17 3 2	- -	- -	17 3 2
Camp Equipage Department	- -	163 9 1	- -	- -	163 9 1
Contingencies	- -	10,016 15 8	- 6 6	- -	10,017 6 2
	12,032 4 6	1,85,956 13 1	1,970 9 2	479 14 5	2,00,439 9 2
Deduct:					
Retrenchments on Re-audit	- -	26 7 2	- -	- -	26 7 2
Total, Title I.	12,032 4 6	1,85,930 5 11	1,970 9 2	479 14 5	2,00,413 2 -

BOMBAY Military Department, 1862-63—Detail Memorandum, &c.—*continued.*

	1863-64.	1862-63.	1861-62.	Former Years.	TOTAL.
HER MAJESTY'S IMPERIAL GOVERNMENT, LONDON—*continued.*					
TITLE II.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Commissariat Department	- -	82,200 5 4	2,683 13 4	- -	84,884 2 8
Clothing Department	- -	56,937 5 2	- -	- -	56,937 5 2
Stationery Department	- -	531 3 3	- -	- -	531 3 3
TOTAL, TITLE II.	- -	1,39,668 13 9	2,683 13 4	- -	1,42,352 11 1
TITLE III.					
Reserve Stock	- -	27,924 - 1	52 13 -	- -	27,976 13 1
GRAND TOTAL *Rs.*	12,032 4 6	3,53,523 3 9	4,707 3 6	479 14 5	3,70,742 10 2
HER MAJESTY'S COLONIAL GOVERNMENT, CEYLON:					
TITLE II.					
Commissariat Department	- -	- 1 8	- -	- -	- 1 8
TITLE III.					
Reserve Stock	- -	17 15 10	- -	- -	17 15 10
TOTAL *Rs.*	- -	18 1 6	- -	- -	18 1 6
HER MAJESTY'S COLONIAL GOVERNMENT, NEW ZEALAND:					
TITLE II.					
Commissariat Department	- -	- - -	- -	255 12 6	255 12 6
TITLE III.					
Reserve Stock	- -	- - -	- -	128 5 4	128 5 4
TOTAL *Rs.*	- -	- - -	- -	384 1 10	384 1 10
EXPEDITION TO CHINA:					
TITLE I.					
Army Pay and Allowances:					
Regimental Pay and Allowances	- -	1,01,619 6 11	16,191 1 6	70 14 11	1,17,881 7 4
Medical Department	- -	4,727 11 3	849 8 11	- -	5,577 4 2
Allowances, Benevolent	- -	11 - -	11 - -	- -	22 - -
Contingencies	- -	3,822 3 4	98 7 9	75 - -	3,995 11 1
TOTAL, TITLE I.	- -	1,10,180 5 6	17,150 2 2	145 14 11	1,27,476 6 7
TITLE II.					
Commissariat Department	- -	211 6 -	2,127 10 5	5,127 8 -	7,466 8 5
Stationery Department	- -	754 9 -	109 13 8	- -	864 6 8
TOTAL, TITLE II.	- -	965 15 -	2,237 8 1	5,127 8 -	8,330 15 1
TITLE III.					
Reserve Stock	- -	- - -	- -	84 5 4	84 5 4
GRAND TOTAL *Rs.*	- -	1,11,146 4 6	19,387 10 3	5,357 12 3	1,35,891 11 -

ANNUAL STATEMENT of RECEIPTS and DISBURSEMENTS of the MILITARY

RECEIPTS.	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
REVENUES AND RECEIPTS.			
CIVIL:			
Income Tax realized: At per Cent. / At 3 per Cent. / At per Cent. (Appendix, No. 1) (A.)	2,355 3 –	1,41,347 10 8	1,43,702 13 8
Miscellaneous Receipts (Appendix, No. 2) (A.)	225 14 2	8,359 14 1	8,585 12 3
MILITARY:			
Miscellaneous Receipts and Recoveries (Appendix, No. 3) (A.)	1,06,321 15 9	14,87,070 8 10	15,93,392 8 7
Retrenchments	75,846 4 7	4,48,275 10 9	5,24,121 15 4
Profit and Loss (Appendix, No. 4) (A.)	5,697 – –	371 12 5	6,068 12 5
TOTAL	1,90,446 5 6	20,85,425 8 9	22,75,871 14 3
DEBT:			
Military Service Funds	—	—	—
Regimental Savings Bank	23,107 7 2	3,32,494 12 9	3,55,602 3 11
Deposits	1,521 1 1	30,718 3 2	32,239 4 3
Prize Funds (Appendix, No. 5) (A.)	644 13 3	422 8 –	1,067 5 4
Departmental Remittances	9,32,492 14 9	39,30,864 7 –	48,63,358 5 9
Local Remittances from Civil Treasuries of the Government of Bombay:			
Cheques drawn (Appendix, No. 6) (A.)	8,02,535 2 –	2,33,89,479 13 1	2,41,92,014 15 1
Public Service Transfer Receipts	8,207 12 4	6,04,455 11 3	6,12,663 7 7
Privilege Remittance Transfer Receipts	2,869 5 9	8,70,297 5 11	8,73,166 11 8
Sepoy's Remittance Transfer Receipts	– – –	25,550 14 2	25,550 14 2
Miscellaneous	87,081 11 4	6,42,488 11 10	7,29,570 7 2
Local Remittances from Civil Departments of the Government of Bombay:			
Public Works	– – –	1,092 – 6	1,092 – 6
Agent to the Governor General for Central India (Appendix, No. 7) (A.)	– – –	80 – –	80 – –
Commissioner of Customs (Appendix, No. 7) (A.)	6,025 12 6	– – –	6,025 12 6
TOTAL	18,64,487 – 3	2,98,27,944 7 8	3,16,92,431 7 11

DEPARTMENT of the Government of *Bombay*, from 1st May 1863 to 30th April 1864.

DISBURSEMENTS.	ARREARS.	CURRENT.	TOTAL.
MILITARY CHARGES:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Pay of Army Staff and Establishments, and Army Supplies, Bounty Money and Gratuities (Appendix, No. 1) (B.)	9,42,494 10 5	2,33,11,631 6 10	2,42,54,126 1 3
Miscellaneous Payments of the Military Department - -	- - -	6,418 14 1	6,418 14 1
Profit and Loss (Appendix, No. 2) (B.) - - - -	2,242 2 7	4,838 6 10	7,080 9 5
TOTAL - - -	9,44,736 13 –	2,33,22,888 11 9	2,42,67,625 8 9
CIVIL CHARGES:			
REFUNDS:			
Income Tax refunded: At per Cent. / At 3 per Cent. / At per Cent. (Appendix, No. 3) (B.) - - - -	4,540 5 2	666 13 11	5,207 3 1
MISCELLANEOUS CIVIL PAYMENTS:			
Miscellaneous (Appendix, No. 4) (B.) - - - - -	10,690 11 9	1,037 15 7	11,728 11 4
TOTAL - - -	15,231 – 11	1,704 13 6	16,935 14 5
DEBT:			
Military Service Funds - - - - - - - -	—	—	—
Regimental Savings Bank - - - - - - - -	5,472 7 10	2,92,883 8 6	2,98,356 – 4
Deposits - - - - - - - - - - -	39,060 5 6	15,455 9 11	54,515 15 5
Prize Funds (Appendix, No. 5) (B.) - - - - -	3,46,375 6 4	1,30,651 13 11	4,77,027 4 3
Departmental Remittances - - - - - - - -	54,194 1 4	48,63,439 10 8	49,17,633 12 –
Local Remittances to Civil Treasuries of the Government of Bombay:			
Cheques cancelled - - - - - - - -	4,910 8 7	3,688 13 –	8,599 5 7
Public Service Transfer Receipts - - - - -	2,148 1 10	3,77,967 13 6	3,80,115 15 4
Privilege Remittance Transfer Receipts - - - -	146 13 7	2,428 4 8	2,575 2 3
Sepoy's Remittance Transfer Receipts - - - -	- - -	40 – –	40 – –
Miscellaneous - - - - - - - - -	1,67,454 6 3	24,70,290 9 1	26,37,744 15 4
Local Remittance to Civil Departments of the Government of Bombay:			
Public Works - - - - - - - - -	5,616 14 11	1,06,359 5 4	1,11,976 4 3
Marine Department - / Commissioners of Customs - (Appendix, No. 6) (B.)	2,347 15 10 / - - -	17,03,000 11 8 / 22 15 1	17,05,348 11 6 / 22 15 1
TOTAL - - -	6,27,727 2 –	99,66,229 3 4	1,05,93,956 5 4

ANNUAL STATEMENT of Receipts and Disbursements of the Military Department

RECEIPTS.	ARREARS.	CURRENT.	TOTAL.
REVENUES AND RECEIPTS—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Adjusted Military Receipts on account of other Governments:			
India - } (Appendix, No. 8) (A.) - - - -	3,016 7 –	2,255 10 7	5,272 1 7
Madras - }	1,342 14 4	264 3 10	1,607 2 2
TOTAL - - -	4,359 5 4	2,619 14 5	6,879 3 9
Remittances from other Governments (Appendix, No. 9) (A.):			
Government of India - -	21,634 15 –	48,825 13 4	70,460 12 4
Government of Madras -	29,815 14 10	1,08,666 2 5	1,38,482 1 3
Government of Bengal -	—	—	—
Government of the North-Western Provinces - -	1,21,141 8 5	17,27,306 6 9	18,48,447 15 2
Government of the Punjaub	7,407 8 5	65,455 4 6	72,862 12 11
Central Province - -	324 5 4	2,775 12 6	3,100 1 10
Hydrabad Province - -	40 – –	765 4 5	805 4 5
Her Majesty's Imperial Government, London - - -	217 14 1	17,109 13 11	17,327 12 –
Her Majesty's Colonial Government, Ceylon - - -	2,055 2 4	- - -	2,055 2 4
Her Majesty's Colonial Government, China - - - -	94,678 7 6	2,19,958 11 –	3,14,637 2 6
Her Majesty's Colonial Government, Mauritius - - -	—	—	—
Her Majesty's Colonial Government, Australia - - -	—	—	—
Her Majesty's Colonial Government, Expedition to China -	1 10 1	10 – –	11 10 1
Account Current with London:			
Lord Clive's Fund - - - - - - - -	—	—	—
Miscellaneous - - - - - - - - -	4,806 14 6	7,32,828 7 11	7,37,635 6 5
General Government of India:			
Post Office - - - - - - - - - -	- - -	5,230 14 7	5,230 14 7
Electric Telegraph - - - - - - - -	3,074 1 4	4,134 13 6	7,208 14 10
TOTAL - - -	2,85,198 5 10	29,33,067 8 10	32,18,265 14 8
TOTAL RECEIPTS - - -	23,44,491 – 11	3,48,48,957 7 8	3,71,93,448 8 7
Opening Cash Balance - - -	- - -	5,15,270 4 9	5,15,270 4 9
GRAND TOTAL - - - *Rs.*	23,44,491 – 11	3,53,64,227 12 5	3,77,08,718 13 4

Remittances from other Governments (Appendix, No. 9) (A.):

	Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.	Miscellaneous.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Government of India - -	- -	22,646 8 –	4,208 1 5	1,815 14 8	41,790 4 3
Government of Madras -	- -	8,610 11 11	5,345 7 4	200 – –	1,23,325 14 –
Government of Bengal -	—	—	—	—	—
Government of the North-Western Provinces - -	- -	20,001 1 8	9,056 15 1	89,988 6 10	17,29,451 7 7
Government of the Punjaub	- -	25,624 – 1	11,046 – 2	26,029 – 3	10,163 12 5
Central Province - -	- -	1,185 4 6	1,590 8 –	- -	324 5 4
Hydrabad Province - -	- -	311 8 11	480 – –	13 11 6	- -

(True copy.)
W. E. Gordon, Assistant Comptroller General of Accounts.

Bombay, Military Accountant's Office,
10 August 1864.

of the Government of *Bombay*, from 1st May 1863 to 30th April 1864—*continued.*

DISBURSEMENTS.	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Adjusted Military Charges on account of other Governments:			
India - } (Appendix, No. 7) (B.) - - - - {	72,745 4 1	10,70,361 7 11	11,43,106 12 –
Madras - }	4,821 3 5	2,00,870 11 2	2,05,691 14 7
TOTAL - - -	77,566 7 6	12,71,232 3 1	13,48,798 10 7
Remittances to other Governments (Appendix, No. 8) (B.):			
Government of India - -	60,441 11 7	2,74,396 4 6	3,34,838 – 1
Government of Madras -	906 8 5	15,848 2 1	16,754 10 6
Government of Bengal -	—	—	—
Government of the North-Western Provinces - -	1,072 7 –	1,69,007 14 –	1,70,080 5 –
Government of the Punjaub	15 7 4	468 1 8	483 9 –
Central Province - -	178 6 6	135 – –	313 6 6
Hydrabad Province - -	84 – 8	52 11 6	136 12 2
Her Majesty's Imperial Government, London - - -	1,31,707 4 8	5,99,949 2 9	7,31,656 7 5
Her Majesty's Colonial Government, Ceylon - - -	—	—	—
Her Majesty's Colonial Government, China - - -	—	—	—
Her Majesty's Colonial Government, Mauritius - - -	—	—	—
Her Majesty's Colonial Government, Australia - - -	—	—	—
Account Current with London:			
Lord Clive's Fund - - - - - - - - -	—	—	—
Miscellaneous - - - - - - - - -	1,162 10 2	4,172 10 2	5,335 4 4
General Government of India:			
Post Office - - - - - - - - -	—	—	—
Electric Telegraph - - - - - - -	3,317 15 9	2,720 3 2	6,038 2 11
TOTAL - - -	1,98,886 8 1	10,66,750 1 10	12,65,636 9 11
TOTAL CHARGES - - -	18,64,147 15 6	3,56,28,805 1 6	3,74,92,953 1 –
Closing Cash Balance - - -	- - -	2,15,765 12 4	2,15,765 12 4
GRAND TOTAL - - - *Rs.*	18,64,147 15 6	3,58,44,570 13 10	3,77,08,718 13 4

	Cancelled Cheques.	Public Service Transfer Receipts.	Privilege Remittance Transfer Receipts.	Sepoys' Remittance Transfer Receipts.	Miscellaneous.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Government of India - -	- -	26 12 7	75 8 –	1,850 – –	3,32,885 11 6
Government of Madras -	- -	17 4 6	- -	200 – –	16,537 6 –
Government of Bengal -	—	—	—	—	—
Government of the North-Western Provinces - -	- -	79 – 10	105 – –	1,416 – –	1,68,480 4 2
Government of the Punjaub	- -	200 – –	- -	155 – –	128 9 –
Central Province - -	- -	- - -	- -	- - –	313 6 6
Hydrabad Province - -	- -	- - -	- -	13 11 6	123 – 8

(signed) *A. W. Graham*, Captain,
Acting Military Accountant.

BOMBAY Military Department, 1863-64—*continued.*

APPENDIX (A.), No. 1.

INCOME TAX.

INCOME TAX realised:	ARREARS.	CURRENT.	TOTAL.
At 3 per Cent.:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Pay Department	2,335 6 –	1,39,812 8 4	
Commissariat Department	– 1 –	481 6 7	
Pension Department	19 12 –	912 7 9	
Clothing Department	–	141 4 –	
Rs.	2,355 3 –	1,41,347 10 8	1,43,702 13 8

APPENDIX (A.), No. 2.

MISCELLANEOUS CIVIL RECEIPTS.

	ARREARS.	CURRENT.	TOTAL.
	Rs. s. p.	*Rs. a. p.*	*Rs. a. p.*
Recovery of Commission Fees	176 – –	1,213 – –	
Recovery of Hospital Stoppages from Non-Military Patients admitted into the General Hospital	47 – –	1,093 4 –	
Amount received from the Cantonment Joint Magistrate at Mhow on account of Stamp Collections, from April 1863 to March 1864	–	5,747 2 1	
Amount received, being the amount of Maintenance Allowance of Privates of Her Majesty's Regiments admitted into Lunatic Asylum, *vide* Government Resolution, No. 3374, dated 24th November 1863	–	305 8 –	
Amount erroneously debited to this head in October 1862 and January 1863, is now credited here in adjustment, *Rs.* 1. 2. 5. and *Rs.* 1. 3.	2 5 5	—	
Amount credited, being Interest on the Regimental Savings Bank Deposits of Private Wm. Costello	– 8 9	—	
Amount recovered from Civil Surgeon at Surat in part of *Rs.* 226. 10. 3., which was debited under the above head in May 1862	–	1 – –	
Rs.	225 14 2	8,359 14 1	8,585 12 3

APPENDIX (A.), No. 3.

MISCELLANEOUS RECEIPTS AND RECOVERIES, MILITARY.

	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Military Stores	28,336 9 11	3,65,349 3 3	3,93,685 13 2
Medical Stores	6,777 5 6	28,706 10 9	35,484 – 3
Clothing Stores	29,053 3 9	33,184 7 10	62,237 11 7
Bazar Collections	3,994 15 6	–	3,994 15 6
Bazar Fines	175 3 6	4,948 9 10	5,123 13 4
Forfeited Pay for Pensioners	34 4 7	4,163 15 4	4,198 3 11
Hospital Stoppages	–	42,754 14 –	42,754 14 –
Discharge Purchase Money	–	670 3 3	670 3 3
Table Money	480 – –	3,975 2 8	4,455 2 8
Barrack Damages	397 10 10	6,005 5 11	6,403 – 9
School Fees	9 14 9	222 6 10	232 5 7

BOMBAY Military Department, 1863-64.—App. (A.), No. 3. Miscellaneous Receipts, &c.—*cont^d.*

	ARREARS.			CURRENT.			TOTAL.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Selected Charges	-	-		1,875	-	-	1,875	-	-
Stoppages for Clothing Peons	-	-		353	3	4	353	3	4
Grazing Fund	-	-		7,393	-	-	7,393	-	-
Sale of Stores	2,819	8	-	89,792	15	4	92,612	7	4
Sale of Spirits and Malt Liquor	6,468	3	4	5,09,003	10	4	5,15,471	13	8
Sale of Articles to Private Individuals	11,058	7	6	79,802	-	5	90,860	7	11
Sale of Arrack to Canteen	2,755	6	1	1,76,747	-	3	1,79,502	6	4
Forfeited Deposits	27	15	10	2,110	5	9	2,138	5	7
Fines on Contractors and Establishments	82	10	2	27,194	7	11	27,277	2	1
Commissariat Stock	-	-		90	-	1	90	-	1
Cost of Articles found deficient and damaged	483	-	4	3,736	2	11	4,219	3	3
Live Stock	9	-	-	6,279	6	5	6,288	6	5
Hire of Public Carriages	572	11	6	3,518	3	-	4,090	14	6
Hire of Dooly Bearers	5	-	6	41	-	9	46	1	3
Hire of Draught Bullocks	9	-	-	177	-	-	186	-	-
Miscellaneous Recoveries	6	13	8	14,954	3	1	14,961	-	9
Stock brought to Cash Accounts for issue to other Departments and Governments	7,535	10	2	60,584	6	9	68,120	-	11
Hire of Cattle	5,229	4	4	13,437	6	10	18,666	11	2
Rs.	1,06,321	15	9	14,87,070	8	10	15,93,392	8	7

APPENDIX (A.), No. 4.

PROFIT AND LOSS.

	ARREARS.			CURRENT.			TOTAL.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Amount credited, being the Sum short remitted to England in February 1862, on account of Savings Bank Balances of the several men of Her Majesty's 28th Regiment; viz., *Rs* 3,013. 11. 10., instead of *Rs.* 3,013. 12., as per Military Accountant's Letter, No. 269 of the 19th October 1863	-	-	2	—					
Amount credited, being the Sum short remitted to England of Private J. Kiordan, of Her Majesty's 28th Regiment, transferred to 103rd Regiment, *Rs.* 503. 1., instead of *Rs.* 503. 1. 1.	-	-	1	—					
Amount realised by the Sale by Public Auction of 12 unserviceable Carts, as per Committee proceedings dated 17th February, and List dated 1st October 1863	-		-	300	-	-			
Amount credited, being the unclaimed balance of various sums deposited by several Dealers at the Weekly Sales since 1st May 1855	794	1	11	—					
Amount credited, being the amount recovered from Messrs. Ewart, Latham & Co., on account of the sum of Insurance on certain Stores of Her Majesty's 23rd Native Light Infantry, shipped for Kurrachee on board the Brig "Champion," which has been wrecked at Goa, *vide* Commissary General's endorsement, dated 19th May 1863, on a Letter to his address from the Controller of Military Finance, No. 1915, dated 16th idem *Rs.* 5,000 Deduct two per cent. abatement, as per terms of the Policy 100	4,900	-	-	—					
Amount credited, being the value of Cattle Equipments lost by Shaik Beeram, a hired servant, as per Commissary General's Letter, No. 610, dated 30th May 1863	2	13	10	—					
Exchange (Profit and Loss difference) at 2*s.* per rupee	-		-	71	12	5			
Rs.	5,697	-	-	371	12	5	6,068	12	5

BOMBAY Military Department, 1863-64—*continued.*

APPENDIX (A.), No. 5.

PRIZE FUNDS.

	ARREARS.			CURRENT.			TOTAL.		
DHAR PRIZE FUND:	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Amount received from the Officer Commanding the 25th Regiment, Native Infantry, being the sum Overdrawn for Private Koobhal Moorai	200	–	–	—					
Amount received from the Officer Commanding the 25th Regiment, Native Infantry, on account of Over-payment made to Private Bhowanee Deen Jewary	200	–	–	—					
Amount received from Captain Frances, President, Station Prize Committee, at Ahmednagore, being the sum Overdrawn for Dooly Bearers, Lebaumor, in February last	200	–	–	—					
SHORAPOOR PRIZE FUND:									
Amount received from the Paymaster of Her Majesty's 106th Regiment, on account of Prize Money for Men proceeding to England, as per Abstract forwarded by him to the Examiner Prize Account, Bombay	–		–	202	8	–			
Amount received from the Paymaster of Her Majesty's 15th Regiment, Native Infantry, on account of Half Share of unclaimed Prize Money due to Bhistee Shaik Casseim	13	8	–	—					
Amount received from the Paymaster of Her Majesty's 28th Regiment, Native Infantry, on account of Prize Money to Pensioned Naigue Ittoo Sawunt, drawn by mistake	18	–	–	—					
Amount received from the Paymaster of Her Majesty's 19th Regiment, Native Infantry, on account of Surplus Prize Money, as per Acquittance Roll, forwarded by him to the Examiner Prize Accounts	–		–	220	–	–			
HULGULLEE PRIZE FUND:									
Amount received from the Paymaster of Her Majesty's 28th Regiment, Native Infantry, on account of Prize Money to Pensioned Naigue Ittoo Sawunt, drawn by mistake	13	5	4	—					
Rs.	644	13	4	422	8	–	1,067	5	4

APPENDIX (A.), No. 6.

LOCAL REMITTANCES from CIVIL TREASURIES of the Government of *Bombay.*

	ARREARS.			CURRENT.			TOTAL.			GRAND TOTAL.		
Cheques drawn:	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Pay Department	5,00,662	6	10	1,74,36,401	13	2	1,79,37,064	4	11			
Pension Department	1,24,036	4	8	11,47,796	9	8	12,71,832	14	4			
Commissariat	1,61,288	8	1	47,45,402	3	2	49,06,690	11	3			
Clothing	16,547	14	5	59,879	3	1	76,427	1	6			
	8,02,535	2	–	2,33,89,479	13	1	2,41,92,014	15	1	2,41,92,014	15	1
Cash drawn on Emergent Receipts:												
Pay Department	8,610	–	–	50,261	13	1	58,871	13	1			
Pension	2,023	9	8	31,060	12	2	33,084	5	10			
Commissariat	22,798	5	5	4,06,967	3	6	4,29,765	8	11			
Clothing	—			—			—					
	33,431	15	1	4,88,289	12	9	5,21,721	11	10	*5,21,721	11	10
Cash drawn by Draft:												
Pay Department	2,879	–	–	19,122	5	–	22,001	5	–	*22,001	5	–
TOTAL *Rs.*	8,38,846	1	1	2,38,96,891	14	10	2,47,35,737	15	11	2,47,35,737	15	11

Note.—The items marked thus * are included in the Local Remittances from Civil Treasuries under Miscellaneous.

BOMBAY Military Department, 1863-64—*continued.*

APPENDIX (A.), No. 7.

LOCAL REMITTANCES from CIVIL DEPARTMENTS of the Government of *Bombay.*

	ARREARS.	CURRENT.	TOTAL.
PUBLIC WORKS DEPARTMENT:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount of Cash paid by Captain J. M. Holt, Assistant Executive Engineer at Nusseerabad, into the Treasure Chest, Nusseerabad, being refund of the Amount received as per Receipt, dated 16th May 1863, which sum was debited in Cash Account for May 1863	- - -	1,000 - -	
Amount recovered on account of Over-payment of House Rent from the Medical Subordinate of Her Majesty's 106th Regiment, Light Infantry	- -	92 - 6	
	—	1,092 - 6	
ECCLESIASTICAL DEPARTMENT:			
Amount credited, being the Amount Disbursed by the Agent of the Governor General for Central India, Indore, on account of Abstract of Pay due to a Sexton, from 1st April 1863 to January 1864	- -	80 - -	
COMMISSIONER OF CUSTOMS:			
Cash recovered from him, being the sum of Refund of Duty of 10,712½ Imperial Gallons, equal to 12,855 in Winchester Gallons of Bhandoop Spirit, at 9 as per Imperial Gallon supplied in 1862-63, on account of Old Contract	6,025 12 6	—	
Rs.	6,025 12 6	1,172 - 6	7,197 13 -

APPENDIX (A.), No. 8.

ADJUSTED RECEIPTS ON ACCOUNT OF OTHER GOVERNMENTS.

	ARREARS.	CURRENT.	TOTAL.
GOVERNMENT OF INDIA:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount recovered from the Officers on account of Table Money	160 - -	481 3 8	
Amount recovered from the Non-Commissioned Officers and Privates on account of difference of Passage Money	- -	560 - -	
Amount credited on account of Deductions made for Provisions supplied to the Residents Escort in the Persian Gulf	285 - -	971 11 11	
Amount, being the Amount of Payments made there on account of this Presidency in December 1863, as per Extract from the Account Current	- -	14 4 -	
Amount credited, being the Amount of Abstract of Pay and Allowances for September 1860, to Lieutenant John Watson, 28th Bombay Native Infantry, and Commandant 4th Shaik Cavalry	256 10 -	—	

Bombay Military Department, 1863-64.—App. (A.) No. 8. Adjusted Receipts on account of other Governments—*cont^d.*

	ARREARS.	CURRENT.	TOTAL.
GOVERNMENT OF INDIA—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount credited of Nett Pay from July to September 1860, to Captain W. H. Beynon, 30th Bombay Native Infantry, and Political Agent, Hunowtee, and Superintendent Mewa Districts	365 4 –	—	
Amount credited of Pay and Allowances for September 1860, to Lieutenant C. H. Clay, 30th Bombay Native Infantry, and 2nd in Command, Deole Irregular Force	256 10 –	—	
Amount recovered from Bengal Invalids on account of Hospital Stoppages	492 15 –	228 7 –	–
Amount credited, being the Amount of Passage Money of Bengal Invalids	1,200 – –	—	
	3,016 7 –	2,255 10 7	5,272 1 7
GOVERNMENT OF MADRAS:			
Amount recovered from the Officers on account of Table Money	600 – –	8 – –	
Amount recovered from the Privates of Her Majesty's 1st Battalion, 11th Foot, on account of difference of Passage Money	– –	120 – –	
Amount recovered on account of Postage	– –	2 4 –	
Amount received on account of Net Pay passed by the Civil Paymaster for the undermentioned Officers:			
Rs. a. p.			
Captain Stanley, of Her Majesty's 48th Regiment of Native Infantry, for June 1861 — 122 15 1			
Captain Playfair, Staff Corps, for January and February 1862 — 280 – –			
	402 15 1	—	
Amount received on account of Pay and Allowances Overdrawn by Captain J. Woodcock, Staff Corps	– –	133 15 10	
Amount, being the Amount of Payments made there on account of this Presidency in August 1861	327 5 8	—	
Amount credited on account of Head Money drawn by Assistant Surgeon Morton, in charge 4th Company Sappers and Miners	12 9 7	—	
Rs.	1,342 14 4	264 3 10	1,607 2 2

Appendix (A.), No. 9.

REMITTANCES FROM OTHER GOVERNMENTS.

	ARREARS.	CURRENT.	TOTAL.
GOVERNMENT OF INDIA (MISCELLANEOUS).	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount credited, being the Amount of Supplies made by the Executive Commissariat Officer, Agra, as per Register of Payments for the Month of March 1861	5,890 1 7	—	
Amount recovered from the Agent, Steam Indus Flotilla, as per Letter from the Examiner, Commissariat Accounts, No. 3,615, of the 23rd September 1863	– – –	47 13 –	
Amount recovered from Major Oldershaw, Commanding E Battery, 14th Brigade, Royal Artillery, being First Instalment in repayment of 2,000 rupees, as per Letters Nos. 4,868 and 5,067, dated 6th and 11th February 1863, from the Presidency Paymaster, Calcutta, to the address of the Military Accountant, Bombay—Arrears: 1st, 500 rupees; 2nd, 500 rupees. Current: 3rd, 500 rupees; 4th, 500 rupees	1,000 – –	1,000 – –	

BOMBAY Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

GOVERNMENT OF INDIA (MISCELLANEOUS)—*continued.*	RREARS. Rs. a. p.	CURRENT. Rs. a. p.	TOTAL. Rs. a. p.
Amount recovered from Major J. M. Campbell, Commanding F Battery, 14th Brigade, Royal Artillery, on the following Accounts. *Vide* Letters, Nos. 4,868 and 5,067, dated 6th and 11th February 1863, from the Presidency Paymaster, Calcutta, to the Address of the Military Accountant, Bombay:—			
Balance on Account Current up to 19th January 1863 - - - - - *Rs.* 2,033 7 –			
Amount of Memorandums of Objectionable Charges from the Disbursements, from 9th to 15th January 1863. *Vide* Letter, No. 5,209, dated 19th February 1863, from the Presidency Paymaster, Calcutta - - - - - 3 14 –			
Hospital Stoppages Roll, from 1st to 20th January 1863 - - - 25 12 –			
	2,063 1 –	—	
Amount recovered from Assistant Surgeon W. Creagh, Royal Artillery, on account of Rent of Fort William Quarters -	5 6 –	—	
Amount recovered from Captain Geary, Adjutant, 14th Brigade, Royal Artillery, on account of Balance of Advance received by him from the Collector of Goruckpoore - - - - -	532 3 8	—	
mount recovered from Captain J. M. Campbell, Commanding F. Battery, Royal Artillery, being the Amount of a Memorandum of Objectionable Charges from the Disbursements from 9th to 15th January 1863. *Vide* Letter, No. 5,209, dated 19th February 1863, from the Presidency Paymaster, Calcutta -	30 14 8	—	
Amount recovered from Captain Geary, Adjutant, 14th Brigade, Royal Artillery, being the Amount of a Memorandum of Objectionable Charges from the Disbursements from 16th to 23rd January 1863 - - - - - - - - - -	245 1 6	—	
Amount recovered from the Officer Commanding F Battery, 14th Brigade, Royal Artillery, being the value of Shot (round, loose) supplied in Bengal, on payment - - - - -	4 10 9	—	
Amount credited, being the Savings Bank Balances of Private Abraham Ashcroft, of Her Majesty's 28th Foot, transferred to Her Majesty's 51st Foot, serving at Rawal Pindee - -	103 – 11	—	
Amount recovered from Brevet Major J. W. Campbell, Commanding Battery, Royal Artillery, being the sum admitted by him in the Extract of Memorandum, No 41, of Objectionable Charges from the Disbursements of the Paymaster, Lucknow Circle, from 16th to 23rd January 1862. *Vide* Memorandum from the Lucknow Paymaster, No. 1,781, dated 12th June 1863 - - - - - - - - - -	- - -	295 12 –	
Amount recovered from Captain Geary, Adjutant, 14th Brigade, Royal Artillery, on account of Objectionable Charges from the Disbursements from 24th to 31st August 1862, against Captain Murray, Adjutant. *Vide* Memorandum, No. 6,907, dated 27th April 1863, from the Presidency Paymaster, Calcutta -	- - -	39 3 8	
Amount recovered from Ensign Baily, attached to 106th Regiment Light Infantry, on account of Advance received by him for One Month's Pay - - - - - - - - -	- - -	352 12 5	
Amount recovered from the Officer Commanding E Battery, 14th Brigade, Royal Artillery, on account of Valuation Statement of Stores under No. 304, dated 9th March 1863, issued from the Allahabad Magazine, received from the Examiner, Ordnance Department, Calcutta - - - - -	- - -	8 14 –	
Amount recovered from Captain J. M. Holdworth, of Royal Artillery, being Sums due by him to the Presidency Paymaster, Fort William, as per Memorandum, No. 2,025, dated 25th August 1863, from the Presidency Paymaster, Fort William -	- - -	96 5 9	
Amount recovered from the Officer Commanding F (late No. 6) Battery, 14th Brigade, Royal Artillery, being Value of Articles supplied to him from the Arsenal of Fort William on indent. *Vide* Memorandum. No. 1,983, of the 31st July 1863, from the Examiner, Ordnance Department, Fort William, to the Address of the Officer Commanding F Battery, 14th Brigade, Royal Artillery - - - - - -	- - -	20 15 9	

Bombay Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
Government of India (Miscellaneous)—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount recovered from the Officer Commanding No. 6 (now F) Battery, 14th Brigade, Royal Artillery, on account of Bill No. 60, dated 29th May 1863, of the Army Clothing Agent, Allipore	- - -	2 5 10	
Amount recovered from the Officer Commanding E Battery, 14th Brigade, Royal Artillery, being value of 39½ sets of Horse Shoes, with Nails, supplied to him from the Allahabad Magazines, as per Amended Valuation Statement, dated 13th August 1863, from the Examiner, Ordnance Department, Fort William	- - -	19 12 -	
Amount recovered from Major J. M. Campbell, Commanding F Battery, 14th Brigade, Royal Artillery, on account of Balance of Account Current up to 19th January 1863. *Vide* Letters, Nos. 4,868 and 5,067, dated 6th and 11th February 1863, from the Presidency Paymaster, Calcutta	778 14 10	—	
Amount recovered from Major Oldershaw, Commanding F Battery, 14th Brigade, Royal Artillery, on account of Balance of an Extract of Retrenchment from the Disbursement from 15th to 23rd January 1863, received with Memorandum, No. 3,364, dated 30th November 1863, from the Presidency Paymaster, Fort William	22 3 2	—	
Amount recovered from Major Oldershaw, Commanding F Battery, 14th Brigade, Royal Artillery, being Balance of *Rs.* 1,893. 12., due by him, on account of the late Queen's Troops Paymaster, as noted on his last Pay Certificate granted by the Lucknow Paymaster	- - -	1,367 4 10	
Amount credited, being the Savings Bank Balance for 31st January 1864 of Private Sutherland, General No. 3,577, of No. 1 Company, Her Majesty's 56th Regiment, transferred to Her Majesty's 51st Regiment, serving in Bengal Presidency	- - -	70 - -	
Amount recovered from Major E. C. Oldershaw, Commanding F Battery, 14th Brigade, Royal Artillery, on account of First Instalment in repayment of *Rs.* 1,944. 5. 2. *Vide* Letter, No. 5,523, dated 14th March 1864, from the Presidency Paymaster, Fort William	300 - -	—	
Amount credited, being Savings Bank Balance of Richard Tighe, No. 119, 4th Company, Her Majesty's 3rd Dragoon Guards, transferred to Her Majesty's Bengal 2nd Dragoon Guards	- - -	40 9 6	
Amount written back to this head, being an over debit in March and April 1863, on account of Retrenchment recovered from Captain Baillie, Executive Engineer, Jhansi, by the Paymaster at Allahabad, from 21st to 31st October, and from 1st to 10th November 1861	12 4 2	—	
Amount recovered from Lieutenant Sartorius, on account of Advance made by the Paymaster at Mean Meer	100 - -	—	
Amount of Advance received from the Scinde Paymaster by Ensign Harrison, Her Majesty's 82nd Regiment, in October 1863, and debited in that Month's Account under this head	- - -	200 - -	
Amount recovered from Ensign Strettle, as per Lucknow Paymaster's Letter, No. 389, dated 24th December 1863	- - -	200 - -	
Amount recovered from Major M'Bean, Her Majesty's 93rd Regiment, on account of Advance received by him from the Paymaster, Lahore Circle	- - -	2,000 - -	
Amount recovered from Captain G. A. Harrison, 79th Highlanders, on account of Advance received from the Paymaster, Rawul Pindee	- - -	1,400 - -	
Amount recovered from Captain Brystocke, 51st Regiment, on account of Advance received from the Paymaster, Rawal Pindee	- - -	2,500 - -	

BOMBAY Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

GOVERNMENT OF INDIA (MISCELLANEOUS)—*continued.*	ARREARS. Rs. a. p.	CURRENT. Rs. a. p.	TOTAL. Rs. a. p.
Amount recovered from Lieutenant H. A. Crave, of Her Majesty's 72nd Highlanders, on account of Advance received by him from the Paymaster, Meerut Circle, for Pay and Allowances for March, April and May, 1863	200 – –	400 – –	
Amount recovered from Lieutenant C. W. N. Guinness, of Her Majesty's 72nd Highlanders, an account of Advance received by him from the Paymaster, Meerut Circle, for Pay and Allowances for March, April and May, 1863	200 – –	400 – –	
Amount recovered from Ensign E. S. Clarke, of the Bengal Establishment, on account of Advance received by him from the Paymaster, Meerut Circle, for Pay and Allowances for March, April and May, 1863	– – –	50 – –	
Amount credited to the Political Agent in Turkish Arabia, being the Amount of his Abstract on account of difference of Pay as Junior Lieutenant Colonel and Pay proper as Lieutenant Colonel, from 18th February 1861 to 31st October 1862, as per Extract from the Account Current	1,241 6 7	—	
Amount recovered from Captain F. E. Medhurst, of Her Majesty's 95th Foot, on account of Advance received by him from the Presidency Paymaster, Fort William, as noted on his last Pay Certificate and Receipt, dated 28th April 1863	– – –	250 – –	
Amount recovered from Captain F. E. Medhurst, of Her Majesty's 95th Foot, on account of Advance received by him from the Presidency Paymaster, Fort William, as noted on his last Pay Certificate and Receipt, dated 5th May 1863	– – –	600 – –	
Amount credited to the Political Agent in Turkish Arabia, being the Amount paid to Second Hospital Assistant, P. Rodriques, M.D., on account of Six months' Donation Batta for service in Central India Field Force, as per Receipt, dated 18th July 1863	– – –	30 – –	
Amount recovered from Lieutenant Colonel J. D. Cormichael, of Her Majesty's 94th Foot, on account of Advance received by him from the Deputy Paymaster, Lahore Circle	– – –	2,000 – –	
Amount recovered from the Paymaster, 21st Regiment Native Infantry, or Marine Battalion, on account of an Advance made by the Paymaster, Fort William, to the Detail of Her Majesty's 21st Regiment Native Infantry, or Marine Battalion, on account of their Pay, as per Receipt dated 27th July 1863	– – –	346 – –	
Amount recovered from the Paymaster, 21st Regiment Native Infantry, or Marine Battalion, on account of an Advance made by the Paymaster, Fort William, to the Detail of Her Majesty's 21st Regiment Native Infantry, or Marine Battalion, on account of their Pay, as per Receipt, dated 19th August 1863	– – –	339 – –	
Amount recovered from the Paymaster, 21st Regiment Native Infantry, or Marine Battalion, on account of an Advance made by the Paymaster, Fort William, to the Detail of Her Majesty's 21st Regiment Native Infantry, or Marine Battalion, on account of their Pay, as per Receipt, dated 15th September 1863	– – –	426 8 –	
Amount credited to this head and debited to Regimental Savings Bank, being the Amount of Savings Bank Balance of Privates W. Carter and D. Munro, late of Her Majesty's 72nd Regiment, now transferred to Her Majesty's 52nd Regiment, at Huzareebaugh, as per list of Transfers given, dated 1st February 1864	– – –	205 4 11	
Amount recovered from Brigadier General Lord Kerr, of Her Majesty's 13th Foot, on account of Retrenchment from the Disbursements of the Paymaster at Meerut, as per his Letter, dated 11th January 1864	– – –	159 8 –	

BOMBAY Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
GOVERNMENT OF INDIA (MISCELLANEOUS)—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount recovered from Major C. H. Barchard, Officiating Deputy Superintendent, Central Stud, on account of undrawn Balance of Money advanced to him for the purchase of Arab Stallions	- - -	2,925 15 8	
Amount recovered from Native Commissioned and Non-commissioned Officers and Privates, on account of Advance received by them while on Furlough	7,501 8 -	1,120 8 -	
Amount recovered on account of Service Funds	586 14 2	1,240 11 11	
Amount credited, being the Amount of Payments made to Pensioners at Nagpore	817 4 -	—	
	21,634 15 -	20,155 5 3	41,790 4 3
GOVERNMENT OF MADRAS (MISCELLANEOUS):			
Amount recovered from Ensign A. C. Babington, 6th Regiment Native Infantry, on account of Advance received by him from the Deputy Paymaster, Cannanore, on account of his Pay and Allowances for April 1863	- - -	187 14 7	
Amount recovered from Captain C. N. Treasure, of the Invalid Establishment, on account of Advance received by him from the Paymaster, Trichinopoly, on account of his Pay and Allowances from 1st November 1862 to April 1863	1,410 5 -	282 1 -	
Amount recovered from Lieutenant G. A. F. Nichol, of the Invalid Establishment, being the amount of Advance received by him from the Paymaster, Trichinopoly, on account of his Pay and Allowances from 1st November 1862 to April 1863	830 - -	166 - -	
Amount recovered from the Officer Commanding the Detail of C Battery, 14th Brigade Royal Artillery, transferred to G Battery, 14th Brigade Royal Artillery, on account of Advance received from the Paymaster, Secunderabad	- - -	225 13 7	
Amount recovered from the Officer Commanding the Detail of B Battery, 14th Brigade Royal Artillery, transferred to G Battery, 14th Brigade Royal Artillery, on account of Advance received from the Paymaster, Secunderabad	- - -	732 9 8	
Amount recovered from Staff Assistant Surgeon E. Brook, of Her Majesty's 17th Brigade Royal Artillery, on account of Advance received from the Paymaster, Fort St. George, on account of his Pay and Allowances for May, 1863, as noted on his last Pay Certificate	- - -	225 12 -	
Amount recovered from Ensign G. G. Bird, Her Majesty's 106th Foot, on account of Advance received from the Paymaster, Secunderabad, for Pay for June 1863, as noted on his last Pay Certificate	- - -	188 3 8	
Amount credited, being the Amount paid by the Paymaster, Bangalore, on account of an Abstract of Lucknow Prize Money, due to Men of Her Majesty's 66th Regiment	357 - -	—	
Amount recovered from Ensign A. H. S. Neill, Madras Establishment, transferred to Her Majesty's 103rd Foot, on account of Advance received by him from the Deputy Paymaster, Cannanore, being for Pay and Allowances for May 1863	- - -	189 3 8	
Amount recovered from Ensign E. G. P. Wood, of the Madras Establishment, on account of Advance received by him from the Paymaster, Ceded Districts, Bellary	- - -	188 3 8	
Amount recovered from Captain H. C. Menzie, of Her Majesty's 31st Madras Native Infantry, on account of one Copy of Military Fund Rules	- - -	- 12 -	

BOMBAY Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

GOVERNMENT OF MADRAS (MISCELLANEOUS)—*continued.*	ARREARS. Rs. a. p.	CURRENT. Rs. a. p.	TOTAL. Rs. a. p.
Amount recovered from Ensign E. A. Morant, of Her Majesty's 1st Royal Regiment, on account of Advance received from the Paymaster at Kamptee, being for Pay and Allowances for August 1863	- - -	202 12 5	
Amount recovered from Ensign L. Smith, Her Majesty's 108th Foot, on account of House Rent, as noted on the last Pay Certificate by the Paymaster, 108th Foot	- - -	1 11 10	
Amount recovered from Captain F. E. Medhurst, Her Majesty's 95th Foot, on account of Advance received from the Paymaster, Fort St. George, as per Receipt dated 20th May 1863	- - -	150 - -	
Amount recovered from Colonel R. C. Wormald, 21st Brigade Royal Artillery, on account of Advance received from the Paymaster at Trichinopoly, for Pay and Allowances from April to August 1863, as per Statement, dated 21st September 1863, attached with the Pay Abstract for May 1863	- - -	5,129 11 6	
Amount recovered from Surgeon Major Penny, of the Madras Establishment, on account of Advance received from the Paymaster, Secunderabad, for Pay and Allowances for October 1863, as noted on the last Pay Certificate	- - -	450 - -	
Amount written back to the credit of this head to which it was debited in March 1863, on account of Service Funds recoveries (Rs. 58 8 -; 6 - 8; 40 8 -)	- - -	105 - 8	
Amount recovered from Lieutenant G. Nichol, of the Invalid Establishment, on account of Advance received by him from the Paymaster at Trichinopoly, for Pay and Allowances from 1st May to 31st October 1863, as noted on his last Pay Certificates	- - -	996 - -	
Amount recovered from Gunner J. Wild, of the B Battery, 3rd Brigade Royal Horse Artillery, on account of Advance received from the Secunderabad Paymaster, on the receipt of Captain Concleman, Commanding B Battery, 3rd Brigade Royal Horse Artillery, dated 1st September 1863, on account of Estimate Pay for September 1863, included in 3,000 rupees, as noted on the last Pay Certificate	- - -	16 3 7	
Amount recovered from Captain C. N. Treasure, of the Invalid Establishment, on account of Advance received from the Paymaster, Trichinopoly, being for his Pay and Allowances from 1st May to 31st October, as noted on the last Pay Certificate	- - -	1,692 6 -	
Amount credited, being the Amount of an Abstract of Shorapore Prize Money due to Officers and Men of Her Majesty's 74th Highlanders	2,470 8 -	—	
Amount credited, being the Amount of Nurgoond Prize Money due to Officers and Men of Her Majesty's 74th Highlanders	1,417 8 -	—	
Amount recovered from Lieutenant R. T. Goldsworthy, Her Majesty's 17th Lancers, on account of Advance received from the Paymaster, 17th Lancers, for Pay and Allowances for October 1863, as noted on the last Pay Certificates	- - -	330 - -	
Amount written back to this head, to which it was debited in April 1863 (in *Rs.* 36. 3.), being the Amount of Recoveries effected by the Paymaster, Vizagapatam, from Lieutenant Campbell, of the Engineers, on account of his Subscriptions to Military Fund; the difference is now adjusted	1 3 -	—	
Amount recovered from Lieutenant H. J. Lugard, Madras Staff Corps, on account of Advance received from the Paymaster, Bangalore, for his Pay and Allowances for December 1863	- - -	187 - 2	
Amount recovered from Lieutenant H. J. Lugard, Madras Staff Corps, being objectionable Charge for August 1863	- - -	79 8 -	

BOMBAY Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

GOVERNMENT of MADRAS (MISCELLANEOUS)—*continued.*	ARREARS. Rs. a. p.	CURRENT. Rs. a. p.	TOTAL. Rs. a. p.
Amount recovered from Assistant Apothecary F. De Rozario, of the Medical Establishment, on account of Advance received from the Paymaster, Malabar and Cannara, on a Receipt of Staff Officer Quilon, dated 1st September 1863, on account of Pay and Allowances from May to August 1863	- - -	252 - -	
Amount recovered from Veterinary Surgeon J. M. Callimore, of the Madras Royal Artillery, on account of Advance received by him from the Paymaster, Kamptee, on account of his Pay and Allowances for November 1863	- - -	313 - -	
Amount recovered from Captain H. M. G. Purvis, of the Madras Royal Artillery, on account of Advance received by him from the Paymaster, Fort St. George, on account of his Pay and Allowances for February 1864	- - -	392 5 -	
Amount recovered from Lieutenant R. W. Hesketh, of Her Majesty's 8th Madras Native Infantry, on account of Advance received by him from the Treasury of South Canara, Mangalore, on account of his Pay and Allowances for January 1864	- - -	250 - -	
Amount credited for Payments made by the Paymaster at Vizigapatam, on account of an Abstract of Dhar Prize Money	19,600 - -	—	
Amount recovered from Lieutenant O. R. Lawson, of Her Majesty's 18th Royal Irish Regiment, on account of British Pay, as per Memorandum, No. 575, dated 25th February 1864, from the Paymaster, Secunderabad	- - -	241 15 4	
Amount recovered from Captain J. H. Way, of Her Majesty's 108th Foot, on account of Advance received by him from the Paymaster, Secunderabad, on account of his Pay and Allowances for February 1864, as noted on the last Pay Certificate	- - -	382 3 7	
Amount recovered from the Paymaster, 108th Foot, on account of Advance received by him from the Paymaster, Secunderabad, as per his Letter, dated 11th March 1864	- - -	120 - -	
Amount recovered from the Officer Commanding 14th Brigade, Royal Artillery, on account of Advances received by him from the Deputy Paymaster, Poonawallee	770 - -	—	
Amount recovered from Lieutenant Rannick, Paymaster, Her Majesty's 44th Regiment, on account of Advance of Pay and Allowances for May 1863, received by him from the Paymaster, Presidency, Fort St. George, as per Madras Military Accountant's Letter, No. 1570, dated 20th August 1863	- - -	202 12 5	
Amount recovered from Lieutenant Rannick, Paymaster, Her Majesty's 44th Regiment, on account of Advance of Pay and Allowances for April 1863, received by him from the Paymaster, Bangalore, as per Madras Military Accountant's Letter, No. 1586, of 21st August 1863	- - -	202 12 5	
Amount recovered from Lieutenant Rannick, Paymaster, Her Majesty's 44th Regiment, on account of Advance of Pay and Allowances for June and July 1863, received by him from the Paymaster, Vizigapatam, as quoted on the last Pay Certificate	- - -	513 4 -	
Amount recovered from Lieutenant Rannick, Paymaster, Her Majesty's 44th Regiment, on account of Advance of Pay and Allowances for August 1863, received by him from the Presidency Paymaster, Fort St. George, as per Madras Military Accountant's Letter, No. 2609, dated 3rd December 1863	- - -	256 10 -	
Amount recovered from Lieutenant D. C. Brock, Her Majesty's 1st Battalion 1st Royal Regiment of Foot, on account of Advance received by him from the Pay Office at Kamptee, for Pay and Allowances for November 1863, as noted on his last Pay Certificate	- - -	256 10 -	
Amount recovered from Captain J. W. Hassell, Her Majesty's 1st Battalion 1st Royal Regiment of Foot, on account of Advance received by him from the Pay Office at Kamptee, for Pay and Allowances for November 1863, as noted on his last Pay Certificate	- - -	403 12 -	

BOMBAY Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
GOVERNMENT OF MADRAS (MISCELLANEOUS)—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
mount recovered from Assistant Surgeon M. S. White, Her Majesty's 1st Royal Regiment of Foot, on account of Advance received by him from the Kamptee Pay Office, for Pay and Allowances for November 1863, as quoted on his last Pay Certificate - - - - - - - - - -	- - -	256 10 –	
Amount recovered from the Officer Commanding D Battery, 20th Brigade, Royal Artillery, on account of Pay for November 1863, to Details of D Battery, 20th Brigade, Royal Artillery - - - - - - - - - - -	- - -	76 3 7	
Amount recovered from the Officer Commanding A Battery, 3rd Brigade, Royal Horse Artillery, on account of Pay for November 1863, to Details of A Battery, 3rd Brigade, Royal Artillery	- - -	103 7 5	
Amount recovered from the Paymaster, 1st Brigade, 1st Royal Regiment, on account of Pay for November 1863, to Details of 1st Brigade, 1st Royal Regiment - - - - - -	- - -	790 14 3	
Amount recovered from Lieutenant Pennefather, Madras Engineers, on account of Retrenchments, as quoted on his last Pay Certificate - - - - - - - - -	- - -	19 2 9	
Amount recovered from Captain Dillon, 18th Royal Irish Regiment, on account of Advance received by him from the Paymaster, Hydrabad Subsidiary Force, for Pay and Allowances for November 1863 - - - - - - - - -	- - -	415 6 –	
Amount recovered from Lieutenant Wiley, 18th Royal Irish Regiment, on account of Advance received by him from the Paymaster, Hydrabad Subsidiary Force, for Pay and Allowances for November 1863 - - - - - - - -	- - -	256 10 –	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by him from the Paymaster, Hydrabad Subsidiary Force, by the Details, 1st Battery, 1st Brigade, Royal Artillery, on account of Pay for December 1863 - - - - - - - - - - -	- - -	832 6 9	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by him from the Paymaster, Hydrabad Subsidiary Force, by the Details, 1st Battery, 1st Brigade, Royal Artillery, and 18th Regiment, on account of Pay for November 1863 - - - - - - - -	- - -	915 9 6	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by him from the Paymaster, Hydrabad Subsidiary Force, by the Details, 18th Regiment, on account of Pay for December 1863 - - -	- - -	945 12 9	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by him from the Paymaster, Hydrabad Subsidiary Force, by the Details, 108th Regiment, on account of Pay for November 1863 - -	- - -	75 13 11	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by him from the Paymaster, Hydrabad Subsidiary Force, by the Details, 17th Lancers, on account of Pay for November 1863 - - -	- - -	378 14 9	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by him from the Paymaster, Hydrabad Subsidiary Force, by the Details, 6th Battery, 3rd Brigade, Royal Horse Artillery, on account of Pay for November 1863 - - - - - - - - -	- - -	290 7 11	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by Quartermaster Serjeant Flinn, on account of Pay for November 1863 - -	- - -	50 8 2	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by Gunner Neverie, Royal Artillery, from the Paymaster, Hydrabad Subsidiary Force, for November 1863 - - - - - - -	- - -	16 3 7	

BOMBAY Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
GOVERNMENT OF MADRAS (MISCELLANEOUS)—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by Gunner Neverie, Royal Artillery, by Details, B Battery, 23rd Brigade, Royal Artillery, from the Paymaster, Hydrabad Subsidiary Force, for November 1863	- - -	187 - 8	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by Gunner Neverie, Royal Artillery, by Details, 5th Battery, 17th Brigade, Royal Artillery, from the Paymaster, Hydrabad Subsidiary Force, for November 1863	- - -	106 13 4	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by Gunner Neverie, Royal Artillery, by Details, C Battery, 14th Brigade, Royal Artillery, from the Paymaster, Hydrabad Subsidiary Force, for November 1863	- - -	129 2 11	
Amount recovered from Captain Sexton, Paymaster, General Depôt, on account of Advance received by Gunner Neverie, Royal Artillery, by Details, B Battery, 18th Brigade, Royal Artillery, from the Paymaster, Hydrabad Subsidiary Force, for November 1863	- - -	127 3 1	
Amount recovered from the Paymaster, Her Majesty's 3rd Dragoon Guards, on account of Advance received by Private G. Blair, on account of his Pay for September 1863, as per Kamptee Paymaster's Letter, No. 933, dated 20th October 1863	- - -	14 9 11	
Amount short credited, in April 1863, on account of Privilege Remittance Transfer Receipts, 210 rupees instead of 260 rupees	50 - -	—	
Amount received from Native Commissioned and Non-commissioned Officers and Privates, on account of Advance received by them while on Furlough	103 - -	280 6 1	
Amount recovered from Paymaster, 109th Regiment, on account of Advance received by Ensign Hays from Paymaster, Bangalore, in May 1863	- - -	167 9 2	
Amount of Savings Bank Balance of Corporal Thomas Few, transferred to Her Majesty's 66th Regiment at Bangalore	- - -	61 14 8	
Amount recovered from the Paymaster, 109th Regiment, on account of Advance received by Ensign Mayhew, from Ceded Divisional Paymaster	- - -	188 3 8	
Amount recovered on account of Service Funds	19 14 6	2,716 9 10	
Amount credited on account of Payments made to Pensioners of this Presidency, as per Register	2,755 13 5	—	
Amount credited, being the Value of Malt Liquor received from above Government, per Steamer "Sydury" and Ship "Carncious," and Puttamars "Sullamutty" and "Hurrypersand," for the use of the Troops, as per Statement, Nos. 218 and 219	- - -	68,586 2 2	
Amount credited, being the Sum expended by the above Government at Gallee, on account of Provisions supplied to a man of Her Majesty's 95th Regiment	3 2 11	—	
Amount credited, being the Amount of Hire of Carts supplied by the Commissariat Officer at Secundrabad in May 1861	27 8 -	—	
Amount credited, being the Value of Stock Articles issued to a Private, transferred from Her Majesty's 44th Regiment to 102nd Regiment, at Cannanore	- - -	5 11 7	
	29,815 14 10	93,509 15 2	1,23,325 14 -

BOMBAY Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
GOVERNMENT OF NORTH WESTERN PROVINCES (MISCELLANEOUS):	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount recovered from Native Commissioned and Non-commissioned Officers and Privates on account of Advances received by them while on Furlough	20,416 15 3	5,302 – –	
Receipts from the Commissioner at Ajmere by the Officers in charge, Treasure Chests, Neemuch and Nusseerabad	– – –	14,15,674 8 11	
Receipts from the Political Agent, Meywar, by the Officers in charge, Treasure Chests, Neemuch and Nusseerabad, on account of Tribute Money, from the following States:			
Doongurpoor	– – –	13,693 12 –	
Odeypoor	1,00,000 – –	1,00,000 – –	
Bunswara	– – –	13,693 12 –	
Meywar	– – –	59,251 6 10	
Amount recovered from Ensign W. C. Randen, of Her Majesty's 106th Foot, being the Amount of Advance received by him from the Collector of Mooradabad	– – –	190 11 7	
Amount credited in adjustment of a Public Service Remittance Receipt, No. 2, dated 8th December 1862, on the Treasure Chest at Nusseerabad, paid by him	18 – –	—	
Amount credited, being the Amount of Payments made to Pensioners of this Presidency, as per Registers	706 9 2	503 11 10	
	1,21,141 8 5	16,08,309 15 2	17,29,451 7 7
GOVERNMENT OF PUNJAUB (MISCELLANEOUS):			
Amount received from Captain S. Black, Secretary to Government, Punjaub, on account of Advance received by Major Merewether, Officiating Secretary to Government, in February 1863, on account of purchasing Two Arab Stallions, as per Government Resolution, No. 2493 of the 20th August 1863	2,034 – –	—	
Amount received from Captain S. Black, Secretary to Government, Punjaub, being in part of an Advance received by Mr. J. Ginger, in April 1863, on account of purchasing Two Arab Stallions, as per Government Resolution, No. 2493 of the 20th August 1863	4,351 – –	—	
Amount received from the Secretary to Government of Bombay, being the Balance of an Advance received by Mr. T. Ginger, in April 1863, on account of the above Government, as per Government Resolution, No. 3272, dated 16th November 1863	44 – 5	—	
Amount recovered from Assistant Surgeon R. Hall, Her Majesty's 103rd Foot, on account of Advance received by him from the Officer in charge, Mooltan Treasury, credited here for adjustment	– – –	400 – –	
Amount recovered on account of Advance received by Captain Lloyd, 98th Regiment, from the Extra Assistant Commissioner, Ferozepoor, on 5th December 1863	– – –	1,700 – –	
Amount received from Native Commissioned and Non-commissioned Officers and Privates, on Account of advance received by them while on Furlough	962 – –	609 – –	
Amount credited on account of Payments made to Pensioners of this Presidency, as per Register	16 8 –	47 4 –	
	7,407 8 5	2,756 4 –	10,763 12 5

BOMBAY Military Department, 1863–64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
CENTRAL PROVINCES (MISCELLANEOUS):	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount credited on account of Payments made to Pensioners of this Presidency, as per Acquittance Roll received - - -	324 5 4	- - -	324 5 4
HER MAJESTY'S IMPERIAL GOVERNMENT, LONDON (MISCELLANEOUS):			
Amount recovered from Ensign F. A. Beville, on account of Table Money, from Hong Kong to Stanley, for 5th and 6th October 1862 - - - - - - - - - - -	4 – –	—	
Amount of a Valuation Statement of Stores, No. 2, dated 27th June 1863, returned into the Grand Arsenal, by the Commander of Her Majesty's Steamer "Pantaloon" - - -	- - -	6,418 14 1	
Amount recovered by the Secretary of State for India, from Assistant Surgeon C. J. White, on account of over payments made in India, and subsequently discovered by the Audit Department, credited to this Head. *Vide* Government Resolution, No. 1733, dated 10th June 1863 - - - - -	80 7 8	—	
Amount recovered from Lieutenant J. M. K. Hartyan, 5th Native Light Infantry, on account of Table Money, from Bombay to Hong Kong - - - - - - - - - - -	- - -	44 – –	
Amount recovered from Captain D. Hickman, 5th Native Light Infantry, on account of Table Money, from Bombay to Hong Kong - - - - - - - - - - - -	- - -	60 – –	
Amount recovered from Staff Veterinary Surgeon A. J. Poottan, on account of Table Money, from Kurrachee to Bombay -	- - -	8 – –	
Amount recovered from Assistant Surgeon E. F. Wheatley, Her Majesty's 22nd Regiment, Native Infantry, on account of Table Money, from Bombay to Hong Kong - - -	- - -	44 – –	
Amount recovered from Leiutenant F. Paul, Her Majesty's 23rd Regiment, Native Infantry, and commanding detachment 2nd Belooch Regiment, on account of Table Money, from Kurrachee to Bombay and Bombay to China - - -	- - -	70 – –	
Amount recovered from Captain J. K. Holdsworth, Royal Artillery, on account of Table Money, from Bombay to Shanghaie	- - -	90 – –	
Amount recovered from the Paymaster of Her Majesty's 29th or 2nd Belooch Regiment, on account of Company Command Allowance between the Old and New Rates, from May to August 1863, 56 *l.* 4 *s.* 6¾ *d.*, at 2 *s.* –½ *d.* per rupee - -	- - -	550 13 –	
Amount recovered from Cornet W. J. Power, Her Majesty's 6th Dragoons, on account of Queen's Pay, from 16th to 30th December 1863, at 8 *s.* per day, received in England, at 2 *s.* –½ *d.* per rupee - - - - - - - - - - -	- - -	58 12 5	
Amount recovered from Captain J. H. Nott, of Her Majesty's 1st Foot, on account of Queen's Pay, from 23rd December 1863 to 11th February 1864, at 11 *s.* 7 *d.* per day, received in England, at 2 *s.* –½ *d.* per rupee - - - - -	- - -	289 5 6	
Amount recovered from Captain J. A. Wood, Her Majesty's 102nd Regiment of Foot, on account of Queen's Pay received in England, from 30th December 1863 to 29th February 1864, at 2 *s.* –½ *d.* per rupee - - - - - - - -	- - -	351 12 1	
Amount recovered from Staff Assistant Surgeon J. G. Matheson, of the Meal Establishment, on account of Queen's Pay received in England, from 30th December 1863 to 29th February 1864, at 2 *s.* –½ *d.* per rupee - - - - - - - -	- - -	349 3 7	
Amount recovered from Major the Hon. C. W. Thesigar, Her Majesty's 6th Dragoons, on account of English Pay overdrawn in England, from 11th October to 30th November 1863	- - -	480 13 9	

BOMBAY Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

HER MAJESTY'S IMPERIAL GOVERNMENT, LONDON (MISCELLANEOUS)—*continued.*	ARREARS. Rs. a. p.	CURRENT. Rs. a. p.	TOTAL. Rs. a. p.
Amount recovered from Major the Hon. C. W. Thesigar, Her Majesty's 6th Dragoons, on account of Queen's Pay overdrawn in England, from 1st to 19th December 1863	- - -	179 2 3	
Amount recovered from Lieutenant D. M. M. Inge, Her Majesty's 6th Dragoons, on account of Queen's Pay over drawn in England, from 1st to 18th December 1863	- - -	79 5 7	
Amount recovered from Lieutenant W. S. Nugent, Her Majesty's 103rd Foot, on account of Queen's Pay received in England, from 14th to 25th November 1863, at 6 *s.* 6 *d.* per diem, 3 *l.* 18 *s.*, at 2 *s.* -½ *d.* per rupee	- - -	38 3 3	
Amount recovered from the Acting Paymaster R. W., Her Majesty's 95th Regiment, on account of English Pay over drawn in England by Captain E. D. Smith, from 18th November 1863 to 24th January 1864, 39 *l.* 7 *s.* 8 *d.*, at 2 *s.* -½ *d.* per rupee	- - -	385 12 8	
Amount recovered from Lieutenant Colonel T. Briggs, Royal Artillery, on account of Queen's Pay received in England, from 11th January to 29th February 1864, 1 *l.* per day, being 50 *l.*, at 2 *s.* -½ *d.* per rupee	- - -	489 12 9	
Amount recovered from Major C. C. Hook, Her Majesty's 20th Hussars, on account of Queen's Pay received in England, from 26th November 1863 to 24th January 1864, at 19 *s.* 3 *d.* per diem, being 57 *l.* 15 *s.*, at 2 *s.* -½ *d.* per rupee	- - -	565 11 5	
Amount recovered from Ensign R. L. Dickson, Her Majesty's 28th Foot, on account of Queen's Pay received in England, from 10th to 31st December 1863, 5 *l.* 15 *s.* 6 *d.*, at 2 *s.* -½ *d.* per rupee	- - -	56 9 2	
Amount recovered from Ensign R. L. Dickson, Her Majesty's 28th Foot, on account of Queen's Pay received in England, from 1st January to 9th February 1864, 10 *l.* 10 *s.*, at 2 *s.* -½ *d.* per rupee	- - -	102 13 8	
Amount recovered from Ensign H. Aldridge, Her Majesty's 95th Foot, on account of Queen's Pay received in England, from 8th to 13th February 1864, 1 *l.* 11 *s.* 6 *d.*, at 2 *s.* -½ *d.* per rupee	- - -	15 6 10	
Amount recovered from Ensign G. Barton, Her Majesty's 7th Fusiliers, on account of Queen's Pay received in England, from 8th to 12th February 1864, 1 *l.* 6 *s.* 3 *d.*, at 2 *s.* -½ *d.* per rupee	- - -	12 13 9	
Amount recovered from Ensign C. F. Colland, Her Majesty's 98th Foot, on account of Queen's Pay received in England, from 8th to 11th February 1864, 1 *l.* 1 *s.*, at 2 *s.* -½ *d.* per rupee	- - -	10 4 7	
Amount recovered from Ensign R. B. A. Beckett, Her Majesty's 7th Fusiliers, on account of Queen's Pay received in England, from 8th to 12th February 1864, 1 *l.* 6 *s.* 3 *d.*, at 2 *s.* -½ *d.* per rupee	- - -	12 13 9	
Amount recovered from Lieutenant and Adjutant C. Davies, Her Majesty's 6th Dragoons, on account of Queen's Pay received in England, from 14th February to 19th March 1864, 15 *l.* 15 *s.*, at 2 *s.* -½ *d.* per rupee	- - -	154 4 7	
Amount recovered from Cornet H. C. Beville, Her Majesty's 7th Hussars, on account of Queen's Pay received in England, from 14th February to 31st March 1864, 18 *l.* 16 *s.*, at 2 *s.* -½ *d.* per rupee	- - -	184 2 7	
Amount recovered from Major D. F. Chamber, Her Majesty's 6th Dragoons, on account of Queen's Pay received in England, from 1st to 9th January 1864, 9 *l.*, at 2 *s.* -½ *d.* per rupee	- - -	88 2 7	
Amount recovered from Lieutenant G. Luck, Her Majesty's 6th Dragoons, on account of Queen's Pay received in England, from 17th to 30th December 1863, 6 *l.* 6 *s.*, at 2 *s.* -½ *d.* per rupee	- - -	61 11 5	

BOMBAY Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

HER MAJESTY'S IMPERIAL GOVERNMENT, LONDON, (MISCELLANEOUS)—*continued.*	ARREARS.			CURRENT.			TOTAL.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Amount recovered from Cornet E. H. Thomas, Her Majesty's 7th Dragoon Guards, on account of Queen's Pay received in England, from 14th February to 31st March 1864, 18 *l.* 16 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	184	2	7			
Amount recovered from Lieutenant M. Nicholson, 16th Regiment, Native Infantry, on account of Table Money from Bombay to China	-	-	-	60	-	-			
Amount recovered from Cornet H. C. Beville, Her Majesty's 7th Hussars, on account of Queen's Pay received in England, from 1st to 10th April 1864, 4 *l.*, at 2 *s.* -½ *d.*	-	-	-	39	2	11			
Amount recovered from Captain T. P. Berthon, Royal Artillery, on account of Queen's Pay received in England, from 1st March to 28th April 1864, 82 *l.* 13 *s.* 11 *d.*, at 2 *s.* -½ *d.* per rupee	-	-	-	320	4	7			
Amount recovered from Lieutenant E. F. Turner, 3rd European Regiment, on account of Queen's Pay received in England, from 14th to 29th February 1864, 5 *l.* 4 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	50	15	-			
Amount recovered from Lieutenant Thomson, Her Majesty's 72nd Highlanders, on account of English Pay overdrawn in England, from 1st March to 25th April 1864	-	-	-	178	4	7			
Amount recovered from Lieutenant Colonel W. Payn, Her Majesty's 72nd Highlanders, on account of Indian Pay and Allowances over-issued, from 1st to 8th March 1864	-	-	-	361	13	10			
Amount recovered from Ensign A. A. L. F. Levers, Her Majesty's 6th Foot, on account of Queen's Pay received in England, from 13th April to 31st May 1864, 12 *l.* 17 *s.* 3 *d.*, at 2 *s.* -½ *d.* per rupee	-	-	-	126	-	-			
Amount recovered from Lieutenant W. F. dett Curtis, Royal Artillery, on account of Queen's Pay received in England, from 13th to 30th April 1864, 5 *l.* - *s.* 6 *d*, at 2 *s.* -½ *d.* per rupee	-	-	-	49	3	7			
Amount recovered from Major E. J. J. Grant, Her Majesty's 7th Foot, on account of Queen's Pay received in England, from 12th April to 31st May 1864, 40 *l.*, at 2 *s.* -½ *d.* per rupee	-	-	-	391	13	4			
Amount recovered from Armourer Serjeant William Powell, Ordnance Department, on account of Queen's Pay received in England, from 1st to 24th March 1864, at 2 *s.* -¼ *d.* per day, less ship rations, overcharged from above period at 6 *d.* per day, as per audit remark on the face of the Abstract	-	-	-	23	5	7			
Amount recovered from Lieutenant T. W. J. Barker, Royal Artillery, on account of Queen's Pay received in England, from 13th to 31st May 1864, 13 *l.* 13 *s.* 7 *d.*, at 2 *s.* -½ *d.* per rupee	-	-	-	134	-	-			
Amout recovered from Lieutenant Colonel T. Briggs, Royal Artillery, on account of Advance of Pay received in England, 1 *l.* per diem, from 1st to 18th March 1864	-	-	-	180	-	-			
Amount recovered from Lieutenant Hogg, 5th Regiment Native Light Infantry, on account of Advance of Pay for March, April, May and June 1863, received in England	98	11	1	289	11	5			
Amount recovered from Lieutenant Durand, 10th Regiment Native Light Infantry, on account of Advance of Pay for April, May, and June 1863 received in England	-	-	-	289	11	5			
Amount recovered from Ensign Davidson, Her Majesty's 4th King's Own Regiment, on account of one day's Queen's Pay drawn in England	-	-	-	2	9	2			
Amount recovered from Major Mayne, Her Majesty's 3rd Dragoon Guards, on account of Advance of Pay received in England, from 24th May to 29th June 1863, 64 *l.* 9 *s.* 9 *d.*, at 2 *s.* -½ *d.* per rupee	-	-	-	631	11	5			
Amount recovered from Ensign Stewart, of Her Majesty's 56th Regiment, on account of English Pay overdrawn from 7th to 9th June 1863, 3 *l.* 8 *s.* 3 *d.*, at 2 *s.* -½ *d.* per rupee	-	-	-	33	6	10			

Bombay Military Department, 1863-64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

Her Majesty's Imperial Government, London, (Miscellaneous)—*continued.*	ARREARS.			CURRENT.			TOTAL.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Amount recovered from Cornet Langtry, Her Majesty's 3rd Dragoon Guards, on account of advance of English Pay received in England, from 8th July to 17th September 1863, 28 *l.* 16 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	282	1	11			
Amount recovered from Lieutenant Billing, Her Majesty's 4th King's Own Regiment, on account of Queen's Pay received in England, 16th to 31st December 1863, 4 *l.* 17 *s.* 6 *d.*, at 2 *s.* -½ *d.* per rupee	-	-	-	47	12	1			
Amount recovered from Lieutenant Bromhead, Her Majesty's 4th King's Own Regiment, on account of Queen's Pay received in England, from 20th August to 11th September 1863, 7 *l.* 9 *s.* 6 *d.*, at 2 *s.* -½ *d.* per rupee	-	-	-	73	3	7			
Amount recovered from Ensign Steer, Her Majesty's 33rd Regiment, on account of English Pay over received in England, from 10th November 1863 to 9th January 1864, 16 *l.* 3 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	156	13	8			
Amount recovered from Colonel Donavon, Her Majesty's 33rd Regiment, on account of English Pay over received in England, from 10th November 1863 to 9th January 1864, 32 *l.* 6 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	316	6	6			
Amount recovered from Lieutenant Garlick, Her Majesty's 106th Regiment, on account of British Pay over received in England, from 14th to 27th November 1863, 4 *l.* 11 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	44	9	2			
Amount recovered from Lieutenant Girardol, Her Majesty's 106th Regiment, on account of British Pay over received in England for 14 days, 4 *l.* 11 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	44	9	2			
Amount recovered from Lieutenant Bally, Her Majesty's 33rd Regiment, on account of Advance of English Pay received in England, from 30th December 1863 to 29th February 1864, 20 *l.* 3 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	197	6	3			
Amount recovered from Lieutenant Campbell, Her Majesty's 33rd Regiment, on account of Advance of English Pay received in England, from 30th to 31st December 1863, 13 *l.*, at 2 *s.* -½ *d.* per rupee	-	-	-	6	5	11			
Amount recovered from the under-mentioned Officers, Her Majesty's 33rd Regiment, on account of Advance of English Pay received in England, from 16th to 29th December 1863:									
Ensign Costs, 3 *l.* 13 *s.* 6 *d.*, at 2 *s.* -½ *d.* per rupee	-	-	-	36	-	-			
Ensign Winston, 3 *l.* 13 *s.* 6 *d.*, at 2 *s.* -½ *d.* per rupee	-	-	-	36	-	-			
Ensign Musgrave, 3 *l.* 13 *s.* 6 *d.*, at 2 *s.* -½ *d.* per rupee	-	-	-	36	-	-			
Amount recovered from Assistant Surgeon Davis, M.D., on account of English Pay received in England, from 17th to 19th December 1863, 6 *l.* 10 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	63	10	9			
Amount recovered from Lieutenant Hughes, 4th King's Own Regiment, on account of Advance of Queen's Pay received in England, from 19th to 22nd February 1864, 1 *l.* 1 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	10	4	7			
Amount recovered from Ensign Lugard, Her Majesty's 4th King's Own Regiment, on account of Advance of Queen's Pay received in England, from 16th to 31st March 1864, 4 *l.* 14 *s.*, at 2 *s.* -½ *d.* per rupee	-	-	-	41	2	3			
Amount recovered from Ensign A. Smithe, Her Majesty's 28th Foot, on account of Pay, from 20th to 28th November 1862, previously drawn, 2 *l.* 7 *s.* 3 *d.*, at 2 *s.* -½ *d.* per rupee	23	2	4	—					
Amount recovered from the Officer Commanding A Battery, 4th Brigade, Royal Artillery, on account of Surplus of Sea Pay received by a Draft from England, per Ship "Windsor Castle," under the Command of Captain Lucas, 1 *l.* 3 *s.* 7½ *d.*, at 2 *s.* -½ *d.* per rupee	11	9	-	—					
Amount recovered from Lieutenant P. H. Vanghan, Her Majesty's 28th Foot, on account of Queen's Pay received in England, from 1st to 24th January 1863, 9 *l.*, at 2 *s.* -½ *d.* per rupee	-	-	-	88	2	7			

BOMBAY Military Department, 1863–64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

HER MAJESTY'S IMPERIAL GOVERNMENT, LONDON, (MISCELLANEOUS)—*continued.*	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Amount recovered from Ensign R. J. H. Wyllie, Her Majesty's 103rd Foot, on account of Queen's Pay received in England, from 26th November 1863 to 24th January 1864, 15 *l.* 15 *s.*, at 2 *s.* –½ *d.* per rupee	- - -	154 4 7	
Amount recovered from Brevet Major Margesson, Her Majesty's 56th Regiment, on account of English Pay received in England, from 30th January to 31st March 1864, 42 *l.* 2 *s.* 2 *d.*, at 2 *s.* –½ *d.* per rupee	- - -	412 8 –	
Amount recovered from Lieutenant G. T. Gubbins, Her Majesty's 56th Regiment, on account of English Pay overdrawn in England, from 30th December 1863 to 24th February 1864, 21 *l.* 7 *s.* 6 *d.*, at 2 *s.* –½ *d.* per rupee	- - -	209 6 2	
Amount credited, being the value of 900 lb. of Rice sold to the Crew of the Ship "Gorilla," at *Rs.* 5. 8. per 84 lb., during its Voyage from China to Bombay	- - -	58 14 10	
Amount credited on account of Sale of Clothing by Public Auction, received from Her Majesty's 72nd Highlanders	- - -	195 2 5	
	217 14 1	17,109 13 11	17,327 12 –
HER MAJESTY'S COLONIAL GOVERNMENT, CHINA:			
Amount recovered from the Officer Commanding 5th Regiment, Native Infantry, and the Paymaster of the 22nd and 29th Regiment, Native Infantry, on account of Advance received from the Deputy Assistant Commissary General at Hong Kong	94,678 7 6	2,19,958 11 –	3,14,637 2 6
HER MAJESTY'S COLONIAL GOVERNMENT, CEYLON:			
Amount credited, being the Sum expended on account of this Government, as per Extract from a Memorandum from the Accountant General to the Government of India, No. 2399, of the 29th April 1863	52 2 4	—	
Amount on account of Expenses incurred for Elephants Captured and Maintained on account of this Government, *vide* Vouchers attached to the Supplementary Bill, No. 1 of Her Majesty's Indian Troops for October 1863	2,000 – –	—	
	2,055 2 4	- - -	2,055 2 4
EXPEDITIONS TO CHINA:			
Amount recovered, being the Amount paid in August 1860 to Lieutenant Young, Paymaster, 20th Regiment, Native Infantry, on account of Batta to a Private, 4th Class of the 5th Native Infantry, discharged on the 24th June 1863, *vide* Letter, No. $\frac{4}{2204}$, dated 22nd August 1863, from the Examiner, Pay Department	1 3 2	—	
Amount recovered, being the Amount paid in September 1860 to Captain Stone, Commanding 2nd Division, Towntain Train, on account of difference of Batta to Grasscutter, Luxumon, discharged on the 28th December 1859, *vide* Letter, No. $\frac{4}{2204}$, dated 22nd August 1863, from the Examiner, Pay Department	– 6 11	—	
Amount recovered from Hadjee Esmail lieu Hadjee Abdoola, owner of the Ship "Shah Ahim," being the Amount overpaid to him in December 1860, *vide* Letter from the Examiner of Commissariats, No. 619, dated 17th February 1864	- - -	10 – –	
TOTAL - - - *Rs.*	1 10 1	10 – –	11 10 1

BOMBAY Military Department, 1863–64.—App. (A.) No. 9. Remittances from other Governments—*continued.*

ACCOUNT CURRENT WITH LONDON.

	ARREARS.	CURRENT.	TOTAL.	ENGLISH CURRENCY.	Exchange, Profit and Loss Difference, at 2*s.* per Rupee.	GRAND TOTAL.
RECEIPT on Account of Family Remittance from Commissioned, Non-Commissioned Officers, and Soldiers, &c.:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*£. s. d.*	*Rs. a. p.*	*Rs. a. p.*
Commissioned Officers, at 2 *s.*	100 – –	30,080 – 5	30,180 – 5	3,018 – –½	– –	30,180 – 5
Effects and Credits of Commissioned Officers, at 2 *s.*	– –	11,612 5 10	11,612 5 10	1,161 4 8¾	– –	11,612 5 10
Miscellaneous Services, at 2 *s.*	– –	4,596 8 3	4,596 8 3	459 13 –¼	– –	4,596 8 3
Non-Commissioned Officers and Soldiers, at 2 *s.* –½ *d.*	177 9 3	24,205 4 7	24,382 13 10	2,489 1 8½	507 15 8	24,890 13 6
Effects and Credits of Non-Commissioned Officers and Soldiers, at 2 *s.* –½ *d.*	11 15 4	20,710 11 7	20,722 10 11	2,115 8 9¾	431 11 7	21,154 6 6
Miscellaneous Service, at 2 *s.* –½ *d.*	2,169 2 4	82,528 10 7	84,697 12 11	8,646 4 8½	1,764 8 7	86,462 5 6
Regimental Savings Bank Balance	2,189 14 3	47,138 15 –	49,328 13 3	5,035 13 –½	1,027 11 1	50,356 8 4
Invalid Balances Savings Bank Balance	– –	890 7 11	890 7 11	90 18 1¼	18 8 11	909 – 10
Amount recovered from Assistant Surgeon Tewan, on account of Table Money for Messing on Board the Ship for Europe, at 2 *s.*	– –	48 15 8	48 15 8	4 17 11¾	– –	48 15 8
Amount advanced at Woolwich to Draft of Artillerymen in November 1862, at 2 *s.*	158 5 4	– – –	158 5 4	15 16 8¼	– –	158 5 4
Amount recovered from Captain Oliver, of the Invalid Establishment, on account of Furlough Pay received in England from India Office, from 1st December 1863 to 9th January 1864, at 2 *s.*	– –	205 11 5	205 11 5	21 – –	4 4 7	210 – –
Amount recovered from Surgeon Davey, of the Invalid Establishment, on account of Furlough Pay received in England from India Office, from 10th December 1863 to 31st January 1864, at 2 *s.*	– –	272 9 1	272 9 1	27 15 3	5 – 11	277 10 –
Amount recovered from Surgeon Davey, of the Invalid Establishment, on account of Advance of English Pay received in England from India Office, for February 1864, at 2 *s.*	– –	149 2 3	149 2 3	15 4 6	3 1 9	152 4 –
Amount Credited, being the Value of Articles of Medical Comforts, Bedding, &c., Supplied on Board the following Ships for the use of the Troops arrived from England:						
	Rs. a. p.					
"Windsor Castle"	3,884 5 11					
"Queen of the North"	3,818 3 7					
"Gosforth"	2,565 14 10					
"Walmer Castle"	807 3 6					
"Star of India"	3,641 14 8					
"Akbar"	1,887 3 7					
	– –	16,604 14 1	16,604 14 1	1,660 9 9½	– –	16,604 14 1
Stores from London, at 2 *s.*	– –	4,90,021 4 2	4,90,021 4 2	49,002 2 6¼	– –	4,90,021 4 2
TOTAL	4,806 14 6	7,29,065 8 10	7,33,872 7 4	73,763 10 10¼	3,762 15 1	7,37,635 6 5

Bombay Military Accountant's Office,
10 August 1864.

(signed) *A. W. Graham,*
Captain, Acting Military Accountant.

(True copy.)
A. W. Graham,
Captain, Acting Military Accountant.

(True copy.)
W. E. Gordon,
Assistant Comptroller General of Accounts.

Bombay Military Department, 1863-64—*continued.*

Appendix (B.), No. 1.

STATEMENT of Expenses incurred in the Pay, Commissariat, Clothing, and Barrack Departments, on account of the *Bombay* Presidency.

	CURRENT.			ARREARS.			TOTAL.		
Title I.	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Effective Army	1,12,67,565	9	2	2,02,756	–	8	1,14,70,321	9	10
General Army and Garrison Staff	11,40,883	–	1	13,424	10	8	11,54,307	10	9
Office Establishment of General Army Staff	1,10,282	9	2	2,340	–	9	1,12,622	9	11
Bazar Department	80,492	4	4	222	9	–	80,714	13	4
Barrack Department	1,50,626	1	10	4,162	8	4	1,54,788	10	2
Camp Equipage Department	45,487	7	3	437	1	11	45,924	9	2
Clothing Department	40,521	13	3	-	-	-	40,521	13	3
Commissariat Department	4,89,279	15	10	5,317	1	–	4,94,597	–	10
Medical Department	8,48,358	13	8	18,332	14	1	8,66,691	11	9
Medical Department, British Forces	2,58,782	8	–	1,382	4	8	2,60,164	12	8
Military Finance Department	2,19,626	5	10	2,643	9	–	2,22,269	14	10
Office Establishment of Military Finance Department	2,26,778	6	11	1,896	15	2	2,28,675	6	1
Ordnance Department	6,40,379	–	8	14,615	5	–	6,54,994	5	8
Pensions to Officers, Warrant and Non-Commissioned Officers, Rank and File	11,26,920	11	11	84,267	4	3	12,11,188	–	2
Stud and Remount Department	3,011	12	1	-	-	-	3,011	12	1
Surveyor General's Department	—			—			—		
Stationery Department	—			—			—		
Orphan Asylums	27,340	14	2	1,333	5	3	28,674	3	5
Family Allowances	1,11,146	13	8	1,849	14	1	1,12,996	11	9
Presbyterian Chaplain	6,019	8	–	-	-	-	6,019	8	–
Roman Catholic Priests	49,090	14	7	602	9	1	49,692	7	8
Pay for Order of Merit	8,572	3	3	422	–	–	8,994	3	3
Pay for Order of British India	5,947	10	8	391	–	–	6,338	10	8
Pay for Victoria Cross	244	4	4	-	-	-	244	4	4
Passage Money	3,47,976	10	5	3,863	11	4	3,51,840	5	9
General Contingencies	10,00,462	10	7	68,683	11	2	10,69,146	5	9
Military Sanitary Commission	3,486	11	6	-	-	-	3,486	11	6
	1,82,09,284	13	2	4,28,944	7	5	1,86,38,229	4	
Deduct,—									
Retrenchments on Re-audits	24,214	–	6	431	4	–	24,645	4	
Total Title I. *Rs.*	1,81,85,070	12	8	4,28,513	3	5	1,86,13,584	–	1
Title II.									
Barrack Department	31,449	11	8	6,175	11	6	37,625	7	2
Clothing Department	69,204	12	3	1,12,967	4	11	1,82,172	1	2
Commissariat Department	42,73,999	1	1	3,18,247	10	1	45,92,246	11	2
Medical Department	—			—			—		
Ordnance Department	1,87,283	8	2	42,027	3	1	2,29,310	1	3

Bombay Military Department, 1863-64.—App. (B.), No. 1. Statement of Expenses incurred in the Pay, &c.—*continued.*

	CURRENT.	ARREARS.	TOTAL.
Title II.—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Stud Department	537 2 3	44 1 2	581 3 5
Surveyor General's Department	—	—	—
Stationery Department	—	—	—
General Contingencies	3,266 13 11	25,343 8 3	28,610 6 2
Quarter Master General's Department	83 9 3	- - -	83 9 3
	45,65,824 10 7	5,04,805 7 –	50,70,630 1 7
STORES FROM ENGLAND:			
Commissariat Department	—	—	—
Ordnance Department	3,25,801 2 10	- - -	3,25,801 2 10
Medical Department	7,314 1 4	- - -	7,314 1 4
Clothing Department	1,56,906 – –	- - -	1,56,906 – –
Freight, 2 *s.* 3 *d.* on the Stores	25,049 6 8	- - -	25,049 6 8
Total Title II. *Rs.*	50,80,895 5 5	5,04,805 7 –	55,85,700 12 5
Title III.			
RESERVE COMMISSARIAT STOCK:			
Ordnance Department	1,927 10 10	1,858 4 5	3,785 15 3
Barrack Department	3,132 – 10	3,518 2 9	6,650 3 7
Medical Department	36,137 2 6	3,782 7 6	39,919 10 –
Fire Engine Department	- - -	17 1 4	17 1 4
Clothing Department	—	—	—
Total Title III. *Rs.*	41,196 14 2	9,176 – –	50,372 14 2
CIVIL CHARGES:			
sBand	4,468 6 7	- - -	4,468 6 7
ABSTRACT:			
I.	1,81,85,070 12 8	4,28,513 3 5	1,86,13,584 – 1
II.	50,80,895 5 5	5,04,805 7 –	55,85,700 12 5
III.	41,196 14 2	9,176 – –	50,372 14 2
	2,33,07,163 – 3	9,42,494 10 5	2,42,49,657 10 8
Beyte	—	—	—
	4,468 6 7	- - -	4,468 6 7
GRAND TOTAL *Rs.*	2,33,11,631 6 10	9,42,494 10 5	2,42,54,126 1 3

EXTRACT on Account of Stores from London, from the Register of the Deputy Auditor and Accountant General, *Bombay*, to be included in the Financial Statement for 1863-64.

Date of Invoice.	NAMES OF VESSELS.	Value, including One-third Freight Paid in England.		Amount of Two-thirds Freight Paid in India.		TOTAL.	
		£. s. d.	Rs. a. p.	£. s. d.	Rs. a. p.	£. s. d.	Rs. a. p.
1863:	ORDNANCE STORES:						
1 May - -	Additional Invoice, Clyde - -	3 13 3	36 10 10	- -	- -	3 13 3	36 10 10
13 May - -	- - ditto - Herefordshire	71 10 1	715 - 8	- -	- -	71 10 1	715 - 8
16 June - -	Correction to Invoice, Clyde -	5 10 -	55 - -	- -	- -	5 10 -	55 - -
22 June - -	Tudor and Fairlie - - -	12 16 3	128 2 -	- -	- -	12 16 3	128 2 -
11 August -	Additional Invoice, Difference	210 - -	2,100 - -	- -	- -	210 - -	2,100 - -
23 July - -	Sarah Sands - - - -	11,731 5 3	1,17,312 10 -	748 14 9	7,487 6 -	12,480 - -	1,24,800 - -
3 September -	Queen of the North - -	3,429 1 7	34,290 12 8	448 13 6	4,486 12 -	3,877 15 1	38,777 8 8
10 September -	Stambool - } Coal for the Gun	55 14 2	557 1 4	111 8 4	1,114 2 8	167 2 6	1,672 4 -
10 September -	St. Hilda - } Carriage De-	265 5 7	2,652 12 8	530 11 1	5,305 8 8	795 16 8	7,958 5 4
10 September -	Eagle - } partment -	108 5 2	1,082 9 4	216 10 5	2,165 3 4	324 15 7	3,247 12 8
17 September -	Additional Invoice, Octavia -	1,753 19 7	17,539 12 8	- -	- -	1,753 19 7	17,539 12 8
17 September -	- - ditto - Sarah Sands	484 6 1	4,843 - 8	- -	- -	484 6 1	4,843 - 8
26 September -	Albin, for Kurrachee - -	- 3 8	1 13 4	- 7 5	3 11 4	- 11 1	5 8 8
2 October -	Walmer Castle - - -	1,327 1 4	13,270 10 8	57 7 8	593 13 4	1,384 9 -	13,864 8 -
4 December -	Additional Invoice, Queen of the North.	3,795 5 5	37,952 11 4	- -	- -	3,795 5 5	37,952 11 4
18 December -	Edwin Fox - - - -	809 12 9	8,096 6 -	49 14 4	497 2 8	859 7 1	8,593 8 8
1864:							
2 January -	Overland Mail - - -	14 6 8	143 5 4	- -	- -	14 6 8	143 5 4
1863:							
18 November -	Percey Douglas - - -	863 11 7	8,635 12 8	89 3 2	891 9 4	952 14 9	9,527 6 -
1864:							
21 January -	Overland Mail - - -	111 17 4	1,118 10 8	- -	- -	111 17 4	1,118 10 8
3 February -	Percey Douglas - - -	383 14 1	3,837 - 8	- -	- -	383 14 1	3,837 - 8
3 February -	Glancestershire - - -	450 11 5	4,505 11 4	8 17 1	88 8 8	459 [illegible]	
11 April - -	Wellington - - - -	6,692 11 -	66,925 8 -	151 12 11	1,516 7 4	6,844 [illegible]	
		32,580 2 3	3,25,801 2 10	2,413 - 8	24,150 5 4	34,993 [illegible]	
1863:	CLOTHING STORES:						
8 May - -	Overland Mail - - -	107 18 4	1,079 2 8	- -	- -	107 18 [illegible]	
21 May - -	- ditto - - - -	111 19 9	1,119 14 -	- -	- -	111 19 [illegible]	
25 June - -	Eloisa - - - - -	5,782 12 2	57,826 1 4	- -	- -	5,782 12 [illegible]	
23 July - -	Sarah Sands - - - -	12 17 8	128 13 4	- 5 -	2 8 -	13 [illegible]	
3 September -	Queen of the North - -	25 3 3	251 10 -	50 6 8	503 5 4	75 [illegible]	
10 November -	Overland Mail - - -	15 11 5	155 11 4	- -	- -	15 [illegible]	
10 November -	Queen of the North - -	86 18 2	869 1 4	- -	- -	86 [illegible]	
4 December -	- ditto - - - -	7,811 17 4	78,118 10 8	- -	- -	7,811 [illegible]	
18 December -	Edwin Fox - - - -	341 6 -	3,413 - -	9 6 11	93 7 4	350 [illegible]	
1864:							
11 January -	Anne Buckle, for Kurrachee -	170 15 6	1,707 12 -	1 8 2	14 1 4	172 [illegible]	
3 February -	Gloucestershire - - -	172 7 7	1,723 12 8	5 2 6	51 4 -	177 [illegible]	
11 April - -	Wellington - - - -	255 17 2	2,558 9 4	3 9 4	34 10 8	259 [illegible]	
18 April - -	Edwin Fox - - - -	795 7 8	7,953 13 4	- -	- -	795 [illegible]	
		15,690 12 -	1,56,906 - -	69 18 7	699 4 8	15,760 [illegible]	
1863:	MEDICAL STORES:						
23 July - -	Sarah Sands - - - -	108 15 3	1,088 2 -	1 15 7	17 12 8	110 [illegible]	
3 September -	Queen of the North - -	172 14 1	1,727 - 8	4 13 1	46 8 8	177	
2 October -	Walmer Castle - - -	61 14 2	617 1 4	- 6 7	3 4 8	62	
1864:							
3 February -	Gloucestershire - - -	238 7 3	2,383 10 -	11 10 6	115 4 -	249	
11 April - -	Wellington - - - -	149 16 5	1,498 3 4	1 13 10	16 14 8	151	
		731 8 2	7,314 1 4	19 19 7	199 12 8	751	
	TOTAL - - -	49,002 2 5	4,90,021 4 2	2,502 18 10	25,049 6 8	51,505	

BOMBAY Military Department, 1863-64—*continued.*

APPENDIX (B.) No. 2.

PROFIT AND LOSS.

	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Amount debited to this head and credited to Account Current with London, being the Balance of an Account between Veterinary Surgeon W. B. Lord, and Major G. V. Johnson, of the Royal Horse Artillery, remitted to England - -	644 4 8	—	
Amount of Retrenchments against Assistant Surgeon Bond, for February 1859, written off as per Government Resolution, No. 3320, dated 18th November 1863 - - -	12 - -	—	
Amount of Abstract of difference between Cavalry and Infantry Rates of Pay to Assistant Surgeon R. T. G. Colton, from 19th August 1862 to 31st March 1863, as per Government Resolution, No. 2508, of the 21st August 1863 - -	375 9 8	—	
Amount of Outstanding Rates of Pay against the undermentioned Officers is now written off to this head, as per Government Resolution, No. 912, dated 30th March 1864 :—			
Rs. a. p.			
Captain Schriber, Paymaster General's Department - - - - - - 104 4 5			
Captain Boldwin, Paymaster General's Department - - - - - - 2 - -			
Paymaster Murray, Royal Artillery - - 5 -			
	106 9 5	—	
Amount of Sums standing against the Officers in England, in the Accounts of the Northern Paymaster is now written back, as per Government Resolution, No. 1986, dated 3rd July 1863 - - - - - - - - - -	3 11 -	—	
Amount of Claim standing against Captain J. O. B. Torrest, of the late 3rd European Regiment, is now written off, as per Government Resolution, No. 2017, of the 7th July 1863 - - - - - - - - - - -	739 8 4	—	
Amount debited, being the value of Articles lost and thrown overboard, as per Commissary General's sanction, dated 9th June 1863 - - - - - - - - - -	347 5 -	—	
Amount paid to the Military Paymaster at the Presidency, being the Value of missing Bale of Tent Carpets of the Ordnance Department, and the Amount of the loss has been sanctioned by Government for replacement, *vide* Government Resolution, No. 2288, dated 31st July 1863 -	- - -	224 2 8	
ount paid to the Government Solicitor, being the Charges r the Award in connexion with the claim of Shaik Akbar aik Khajbua against the State, as per Bill; Bill from the licitor, dated 1st February 1864, *vide* Government Reution, No. 2817, dated 22nd September 1863 - - -	- - -	131 - -	
nt written off to this head, being the deficient sum in Accounts of the Commissariat Office at Malliganum, as Government Resolution, No. 2802, dated 21st Septem- 1863 - - - - - - - - - - -	- - -	394 9 9	
t on Account of Loss occasioned by purchasing Govern- t Rupees at Baroda, in Exchange of Sayasee Rupees -	- - -	8 1 5	
nt on Account of Advance made to Dooly Bearers who erted since, as per Controller's Letter, No. 1394, dated h April 1864 - - - - - - - - -	- 9 7	—	

Bombay Military Department, 1863-64.—App. (B.) No. 2. Profit and Loss—*continued.*

	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Amount of Expenses incurred for Boat-hire, &c., at Vingoorla, in procuring 2,000 Gallons of Water for the Steamer "Berenice," is now written off, as per Government Resolution, No. 1294, dated 6th May 1863	- - -	7 4 -	
Amount debited, being the Value of Petty Supplies unaccounted for by Hospital Assistant Ittoo Chowan, who had been dismissed the Service by sentence of Court Martial	4 - 1	—	
Amount debited, being the Value of Cattle Equipment lost by a Sarwan, as per Commissary General's Letter, No. 610, dated 30th May 1863	1 8 10	—	
Amount written off this head, being the Amount paid to certain Cartmen employed for conveying Malt Liquor from Palee to Nusseerabad, as per Government Resolution, No. 3438, dated 3rd December 1863	- - -	248 - -	
Amount remitted to Officer Commanding 3rd Regiment Native Infantry, being the Value of seven Great-coats supplied on payment in 1861, and condemned by a Committee as unserviceable, as per Superintendent's Letter, No. 1099, dated 31st August 1863	- - -	59 9 10	
Amount paid for making one Tunic for Jamedar, two Tunics for Privates of Mewar Bheel Corps, supplied to replace those lost in transit, as per Controller's Letter, No. 2085, dated 5th October 1863	- - -	2 12 1	
Amount debited, being double payment made to Pensioned Naique Goordut, in April 1858, as per Government Resolution, No. 2962, dated 9th October 1863	- 7 -	—	
Exchange, Profit, and Loss, difference at 2 *s.* per Rupee	- - -	3,762 15 1	
Total - - - *Rs.*	2,242 2 7	4,838 6 10	7,080 9 5

Appendix (B.) No. 3.

INCOME TAX.

	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs.*
Income Tax Refunded, at 3 per Cent.:			
Pay Department	4,540 5 2	651 8 -	
Pension Department	- - -	11 5 11	
Commissariat Department	- - -	4 - -	
Clothing Department	—	—	
Total - - - *Rs.*	4,540 5 2	666 13 11	5,207

BOMBAY Military Department, 1863-64—*continued.*

APPENDIX (B), No. 4.

MISCELLANEOUS CIVIL PAYMENTS.

	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Interest on Regimental Savings Bank Deposits -	10,645 11 9	1,037 15 7	
Refund of Commission Fees - - - -	45 - -	—	
Rs.	10,690 11 9	1,037 15 7	11,728 11 4

APPENDIX (B), No. 5.

PRIZE FUNDS.

	ARREARS.	CURRENT.	TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Dhar Prize Fund - - - - - - -	2,44,747 2 1	1,20,501 2 3	
Dheli „ - - - - - - - -	14,381 2 8	493 1 -	
Shorapoor „ - - - - - - - -	12,586 10 3	2,286 - -	
Sutpoora „ - - - - - - - -	70,417 13 4	1,852 8 -	
Lucknow „ - - - - - - - -	595 - -	42 8 -	
Nurgoond „ - - - - - - - -	2,172 8 -	2,390 - -	
Hulgullee „ - - - - - - - -	784 - -	3,086 10 8	
Pegue „ - - - - - - - -	191 2 -	—	
Rs.	3,46,375 6 4	1,30,651 13 11	4,77,027 4 3

APPENDIX (B), No. 6.

LOCAL REMITTANCES to CIVIL DEPARTMENTS of the GOVERNMENT of *Bombay.*

	ARREARS.	CURRENT.	TOTAL.
PUBLIC WORKS DEPARTMENT:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Amount paid to the Engineer Officers of Public Works Department, being the Amount of Recoveries effected from the Officers occupying Public Quarters - - - - - - - - -	1,579 5 9	20,859 5 4	
Amount of Supplies made on account of Makran Telegraph Department, as per Bills for December 1861, and for March and April 1862 - - -	4,037 9 2	—	
Cash paid to the Executive Engineers, Nusseerabad and Neemuch, on Public Accounts, as per Receipts - - - - - - - - - -	- -	85,500 - -	
	5,616 14 11	1,06,359 5 4	
MARINE DEPARTMENT:			
Amount of Advances during the year - - -	- - -	17,03,000 11 8	
Amount of Supplies during the year - - -	2,347 15 10	—	
	2,347 15 10	17,03,000 11 8	
COMMISSIONER OF CUSTOMS:			
Amount debited on account of the value of 24 pint bottles, containing Cholera Mixture supplied for the use of the Customs Department, as per Receipt dated 31st August 1863 - - - - -	- - -	22 15 1	
Rs.	7,964 14 9	18,09,383 - 1	18,17,347 14 10

BOMBAY Military Department, 1863-64—*continued.*

APPENDIX (B.), No. 7.

ADJUSTED CHARGES ON ACCOUNT OF OTHER GOVERNMENTS.

	ARREARS.			CURRENT.			TOTAL.		
GOVERNMENT OF INDIA:									
TITLE I.	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
Effective Army	54,466	14	1	87,413	14	1	1,41,880	12	2
General Army and Garrison Staff	-	-	-	1,102	8	4	1,102	8	4
Commissariat Department	-	-	-	1,100	13	4	1,100	13	4
Medical Department	1,250	3	4	4,720	5	9	5,970	9	1
Medical Department, B. F.	35	14	3	1,509	10	10	1,545	9	1
Pensioners	295	3	4	1,835	15	8	2,131	3	–
Stud and Remount Department	-	-	-	3,761	8	–	3,761	8	–
Surveyor General's Department	-	-	-	33,016	7	3	33,016	7	3
Orphan Asylum	-	-	-	120	–	–	120	–	–
Family Allowance	1,102	15	5	1,041	–	1	2,143	15	6
Pay for Victoria Cross	129	12	6	-	-	-	129	12	6
Passage Money	1,263	2	1	2,05,256	5	7	2,46,519	7	8
General Contingencies	2,594	1	3	16,533	2	3	19,127	3	6
TOTAL TITLE I.	61,138	2	3	3,97,411	11	2	4,58,549	13	5
TITLE II.									
Clothing Department	60	4	1	1,720	6	9	1,780	10	10
Commissariat Department	11,359	12	–	6,70,523	12	7	6,81,883	8	7
TOTAL TITLE II.	11,420	–	1	6,72,244	3	4	6,83,664	3	5
TITLE III.									
Reserve Commissariat Stock	187	1	9	705	9	5	892	11	2
TOTAL TITLE III.	187	1	9	705	9	5	892	11	2
GRAND TOTAL *Rs.*	72,745	4	1	10,70,361	7	11	11,43,106	12	–
GOVERNMENT OF MADRAS:									
TITLE I.									
Effective Army	1,363	3	4	79,595	12	–	80,958	15	4
Camp Equipage Department	6	5	4	12	10	8	19	–	–
Medical Department	2	4	9	6,342	13	2	6,345	1	11
Medical Department, B. F.	-	-	-	3,335	14	2	3,335	14	2
Military Finance Department	-	-	-	1,027	14	–	1,027	14	–
Office Establishment, Military Finance Department	-	-	-	622	8	–	622	8	–
Pensioners	241	7	7	2,580	12	–	2,822	3	7
Family Allowance	27	15	8	1,112	7	11	1,140	7	–
Passage Money	-	-	-	98,066	1	2	98,066	1	2
General Contingencies	27	11	3	908	3	6	935	14	9
TOTAL TITLE I.	1,668	15	11	1,93,605	–	7	1,95,274	–	6
TITLE II.									
Clothing Department	-	-	-	237	6	–	237	6	–
Commissariat Department	2,922	10	2	4,831	10	8	7,754	4	10
TOTAL TITLE II.	2,922	10	2	5,069	–	8	7,991		
TITLE III.									
Reserve Stock	229	9	4	2,196	9	11	2,426		
TOTAL TITLE III.	229	9	4	2,196	9	11	2,426		
GRAND TOTAL *Rs.*	4,821	3	5	2,00,870	11	2	2,05,691	14	

BOMBAY Military Department, 1863-64—*continued.*

APPENDIX (B.), No. 8.

REMITTANCES TO OTHER GOVERNMENTS.

	ARREARS.	CURRENT.	TOTAL.
VERNMENT OF INDIA (MISCELLANEOUS).	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
l Mutiny - } - *Vide* detailed Memorandum annexed - dition to Persia - }	20,583 15 10 1,939 12 –		
	22,523 11 10	—	
mount debited on account of Savings Bank Balance of Private Emanuel Wardsworth, late of Her Majesty's Fusiliers, at Ferozepoor, now with Her Majesty's 103rd Regiment -	81 10 6	—	
Amount debited on account of Zerapoor Share of Gratuities granted for the Bombay Roman Orphanage, as per Abstract, dated 19th June 1863 - - - - - - - -	3,508 11 4	—	
mount paid to Reverend G. D. Gibson, Secretary to the Bombay Education Society, on account of Zerapoor Share of Gratuities granted for the Bycalla School Orphanage, as per Government Resolution and Abstract, dated 26th June 1863 - - - - - - - - - - - -	1,770 7 2	—	
Amount paid to F. A. Spence, Esq., Honorary Secretary, Scottish Orphanage, on account of Zerapoor Share of Gratuities granted for the Orphanage, as per Government Resolution and Abstract, dated 26th June 1863 - - - - - -	386 4 5	—	
Amount debited to Political Agent in Turkish Arabia, on ccount of Recoveries made by him from the men of the Bombay Marine Battalion serving at Bagdad - - -	135 – –	27 – –	
ount debited to this head, and credited to Regimental avings Bank, being the Amount of Savings Bank Balance Private Benjamin Bottomby, late of Her Majesty's 7th Fusiliers, at Ferozepoor, now with Her Majesty's 103rd Regiment, for July 1863 - - - - - - - - -	- - -	71 1 6	
Amount paid to the Manager of Agra Bank, on account of W. A. Keer, V. C., Proprietor of the Nassick Stud Farm, as per his receipt, dated 4th September 1863 - - - - -	- - -	4,000 – –	
Amount paid to Major C. H. Barchard, Officiating Deputy Superintendent, Central Stud, Bengal, on account of Advance for the Purchase of Arab Stallions, per Government Resolution, No. 2614, dated 1st September 1863 - - -	- - -	37,000 – –	
mount debited for Recoveries made from the Bombay Military Officers serving in that Presidency, on account of Service Funds - - - - - - - - - - - - -	6,137 – 9	6,596 5 11	
nount debited on account of Recoveries made y the Allahabad Paymaster, from Captain Baillee, Executive Engineer, Jhansee, on ccount of Retrenchments from 21st to 31st October, and 21st to 30th November 1861. *Vide* Allahabad Paymaster's Letter, No. 37 A, dated 16th November 1863, to the Military Accountant, Fort William - - *Rs.* 114 15 10 Deduct Amount already debited in April 1863 - - - - - - - - 48 – 10			
	66 15 –	—	
efunded to the Officer Commanding 18th Regiment, Infantry, on account of Remittance Certificate, 8, dated 7th September 1860, granted from Belgam Pay ice, which is now cancelled, as per Lucknow Treasury morandum, No. 1140, of 29th February 1864 - -	50 – –	—	
nt adjusted by a Credit to Regimental Savings Bank, on ccou t of Savings Bank Balances of Men transferred from e 19th Regiment of Foot and 79th Highlanders, serving the Bengal Presidency, to Her Majesty's 28th Foot -	1,272 13 7	—	

BOMBAY Military Department, 1863-64.—App. (B.), No. 8. Remittances to other Governments—*continued.*

GOVERNMENT OF INDIA (MISCELLANEOUS)—*continued.*		ARREARS.	CURRENT.	TOTAL.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Amount debited, being Savings Bank Balance of Private Michael Tabey, of Her Majesty's 81st, transferred to Her Majesty's 23rd Regiment Foot		- - -	60 - -	
Amount short debited in July 1863, on account of Savings Bank Balance of Private W. Castello, transferred from 1st Battalion, Her Majesty's 19th Foot, to Her Majesty's 28th Foot		- 8 9	—	
Amount paid to the Officer Commanding 14th Brigade, Royal Artillery, as per Statement upon Audit of the Clothing Contingent Account of the Head Quarter of the Brigade, for the Year 1862-63	*Rs.* 176 15 -			
Amount paid to the Officer Commanding 14th Brigade, Royal Artillery, as per Statement No. 4, or H Battery, 14th Brigade, Royal Artillery, for the Year 1862-63	491 8 4	668 7 4	—	
Amount paid to the Officer Commanding E Battery, 14th Brigade, Royal Artillery, on account of Clothing Contingent, for the Year 1862-63		1,285 1 9	—	
Amount paid to the Officer Commanding F Battery, 14th Brigade, Royal Artillery, on account of Contingent Bill for Clothing for the Years 1860-61 and 1862-63		36 1 4	—	
Amount debited, being the Amount recovered from the Assistant Surgeon Maingay, 11th Punjaub Infantry, by the Paymaster, Fort William, on account of Advance received from the Kurrachee Depôt		- - -	240 - -	
Amount of Advance made to the Paymaster, Kurrachee Depôt		473 2 2	28,500 - -	
Amount debited, being the Amount recovered by Bengal Government from Captain Auston, 24th Regiment, Native Infantry, on account of Advance received from the Kurrachee Pay Office in May 1859		415 6 -	—	
Amount debited, being the Amount recovered from Captain Blunt, of 7th Dragoons, by the Paymaster, Meerut, in August 1863, as per Paymaster's Letter, No. 223, dated 13th October 1863		- - -	80 - -	
Amount paid to Ensign Thompson, Her Majesty's 82nd Regiment, on account of Advance, as per Receipt dated 3rd October 1863		- - -	200 - -	
Amount credited under this head in December 1858; the same was recovered from the Officer Commanding 4th Company, 6th Battaljon, Bengal Artillery, on account of Two Gunners, which is now written back		137 13 -	—	
Amount of Advance made to Captain Anderson, Her Majesty's 89th Regiment, on account of his Pay and Allowances		- - -	250 - -	
Amount of Advance made to Lieutenant Sanders, 24th Regiment, Bengal Native Infantry, on account of his Pay and Allowances		- - -	200 - -	
Amount debited, being the Amount recovered by the Paymaster, Rawul Pindee, from Lieutenant Bryant, on account of Advance received from the Kurrachee Pay Office, as per Rawul Pindee, Paymaster's Letter No. 508, dated 6th January 1864		- - -	500 - -	
Amount of Advance made to Ensign Crosbie, 7th Regiment, Fusiliers		- - -	300 - -	
Amount paid to Messrs. Remington & Co., on account of Persian Prize Property due to Major W. E. M'Leod, Assistant Adjutant General, Scinde Division, Army, as per Abstract dated 17th December 1863		193 11 5	—	
Amount advanced to the Executive Commissariat Officers at Ferozepoor and Fort William, on account of Bengal Malt Liquor		21,114 13 3	1,94,603 8 6	
		60,257 11 7	2,72,627 15 11	3,32,885 11 6

BOMBAY Military Department, 1863-64.—App. (B.), No. 8. Remittances to other Governments—*continued.*

	ARREARS.			CURRENT.			TOTAL.		
GOVERNMENT OF MADRAS (MISCELLANEOUS):	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*
ount debited to this head, and credited to Regimental Savings Bank, being the Amount of Savings Bank Balance of Private Andras Boyd, late of Her Majesty's 68th Foot, w' Her Majesty's 78th Foot, for April 1863	-	-	-	57	1	1			
GO debited to this head, and credited to Regimental Benge s Bank, being the Amount of Savings Bank Balance Expe um Major James Cameron, late of Her Majesty's 91st , now with Her Majesty's 72nd Highlanders, for May 1862	211	1	10	—					
ount debited for Sums paid into the Civil Treasury at Trichinopoly by Lieutenant G. A. F. Nichol, of the Invalid Establishment, on account of Loan	-	-	-	1,200	-	-			
mount debited for Recoveries made by the Paymaster at Trichinopoly, from Lieutenant G. A. F. Nichol, of the Invalid Establishment, on account of Interest Loan due to the Military Fund	-	-	-	165	-	-			
mount debited to this head, and credited to Regimental Savings Bank, being the Amount of Savings Bank Balances of Private Francis Callagun, late of Her Majesty's 66th Foot, now with Her Majesty's 28th Foot, for December 1863	-	-	-	113	4	7			
mount debited for Recoveries made from the Bombay Military Officers serving in that Presidency, on account of Service Funds	595	2	8	1,007	5	10			
ount of Payments made to Madras Pensioners, &c., as per anscript Statements sent to the Military Accountant, Fort . George	86	8	-	12,330	10	7			
ount of Transfer given by the Paymaster, Madras Presidency, on account of Savings Bank Balance due to Thomas Chapman, of the 1st Dragoon Guards, as per Transfer Statement	-	-	-	81	-	-			
nount advanced to the Staff Officer at Sholapoor, on account of Party of the 20th Regiment, Madras Native Infantry, proceeding to Bellaryas, per Receipt, dated 21st January 1864	-	-	-	242	-	-			
mount debited, being the Amount of Savings Bank Balance of Private John Miller, *alias* John Khin, of Her Majesty's 102nd Regiment, transferred to Her Majesty's 109th Regiment	-	-	-	27	6	2			
mount for Recoveries made by the Paymaster, Madras, from Pensioned Private John Phillips, on account of Retrenchments for the month of Jannary 1863	1	7	5	—					
mount for Recoveries made by the Deputy Collector in charge of Pensioners at Calicut, on account of Fine levied on Pensioned Havildar Kolla Tear, for the loss of Descriptive Roll	-	-	-	1	-	-			
nount paid to Sub-Assistant Commissary General at Secunderhabad, on account of Feeding, &c., Expenses of Public Cattle, as per Receipt, dated 14th December 1863	-	-	-	418	5	10			
	894	3	11	15,643	2	1	16,537	6	-
GOVERNMENT OF NORTH WESTERN PROVINCES (MISCELLANEOUS).									
nount paid to Major H. H. A. Wood, Assistant Adjutant General, Poona Division, Army, on account of Remittance Certificate, No. 50, dated 31st May 1861, which not having been paid to the Remittee	30	-	-	—					
ount of Cash paid into Ajmere Commissioner's Treasury the Officer in charge, Treasure Chest, Nusseerabad, on count of Cash Balance, as per Receipts	-	-	-	129,811	9	3			

BOMBAY Military Department, 1863-64.—App. (B.), No. 8. Remittances to other Governments—*continued.*

	ARREARS.	CURRENT.	TOTAL.
GOVERNMENT OF NORTH WESTERN PROVINCES (MISCELLANEOUS)—*continued.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a.*
Amount of Cash Balance and Recoveries paid by the Examiner Commissariat Officer, Nusseerabad, into the Civil Treasury at Ajmere	- - -	38,546 3 11	
Amount of Recoveries paid to the Examiner, Commissariat Office, Agra, as per Receipt, dated 4th November 1863	92 7 -	—	
	122 7 -	168,357 13 2	1,68,480 4 2
GOVERNMENT OF PUNJAUB (MISCELLANEOUS):			
Amount of Remittance Certificate, No. 89, dated 30th April 1861, payable to the Paymaster, Her Majesty's 71st Regiment, at Sealkote, by Colonel Rains, Commanding 95th Regiment, which is now cancelled, as per letter, No. 812, dated 2nd November 1863, and Copy of one, date 27th October 1863, from the Deputy Auditor and Accountant General, Lahore	15 7 4	—	
Amount of Transfer given by the Paymaster, Ferozepore, to 1st Battalion, 4th King's Own Regiment, on account of Savings Bank Balance due to Robert Johnston, No. 209, of 1st Battalion, 19th Regiment	- - -	83 1 8	-
Amount debited for Recoveries made by the Paymaster, Maen Meer, on account of Advance received by Assistant Apothecary Henring	- - -	30 - -	-
	15 7 4	113 1 8	128 9 -
CENTRAL PROVINCE (MISCELLANEOUS):			
Amount debited for Recoveries made from the Bombay Military Officers serving in that Province, on account of Service Funds	178 6 6	135 - -	313 6 6
HYDRABAD PROVINCE (MISCELLANEOUS):			
Amount debited for Recoveries made from the Bombay Military Officers serving in that Province, on account of Service Funds	84 - 8	39 - -	123 - 8
HER MAJESTY'S IMPERIAL GOVERNMENT, LONDON:			
Amount of audited Disbursements, *vide* Memorandum annexed	1,31,707 4 8	5,96,063 6 4	
Amount paid to Lieutenant W. Metcalfe, of the Royal Artillery, on account of Advance of Pay to a Detachment of the 14th Brigade, Royal Artillery, from 23rd May to 22nd June 1863, as per Abstract, dated 22nd May 1863	- - -	755 6 1	
Amount paid to Lieutenant W. Metcalfe, of the Royal Artillery, on account of Advance of Pay to the Detachment proceeding to China, as per Receipt, dated 23rd May 1863	- - -	1,447 15 4	
Amount debited to this head, and credited to Military Stores, being the Amount of a Bill, No. 85, dated 24th June 1863, on account of the value of Articles supplied by the Grand Arsenal for the use of Her Majesty's Steamer "Severn," as per Memorandum, No. 2629, dated 24th June 1863, from the Examiner, Ordnance Department	- - -	1,008 15 9	
Amount of a Bill of Exchange for 67 *l.* 6 *s.* 11 *d.*, drawn by F. Lama, Esq., Paymaster of Her Majesty's Steamer "Hornet," on the Accountant General of Her Majesty's Navy, London, at 2 *d.* per rupee, in payment of Ordnance Bill for Articles supplied by the Principal Commissary of Ordnance	- - -	673 7 3	
Rs.	1,31,707 4 8	5,99,949 2 9	7,31,656 7

BOMBAY Military Department, 1863-64.—App. (B.) No. 8. Remittances to other Governments—*continued.*

ACCOUNT CURRENT WITH LONDON (MISCELLANEOUS).

	ARREARS.	CURRENT.	TOTAL.	ENGLISH CURRENCY.	Exchange, Profit and Loss, Difference, at 2 *s.* per Rupee.	GRAND TOTAL.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*£. s. d.*	*Rs. a. p.*	*Rs. a. p.*
nt of Audited Disbursements, Pay Department, *vide* detailed Memorandum annexed, at s. –½ *d.*	- -	3,094 4 6	3,094 4 6	315 17 5⅝	64 7 4	3,158 11 10
ount debited, being the Amount of Remittances ade from England in favour of the Officers mmanding Colaba Sanatarium and Khandala pôt, 1 *l.* 7 *s.* 6 *d.* at 2 *s.*	13 12 –	- - -	13 12 –	1 7 6	- -	13 12 –
unt debited, on account of Recoveries made by the Secretary of State for India, on account of Stamp Fee on Commission, from Captain Bayby of the Royal Artillery, at 2 *s.*	15 – –	- - -	15 – –	1 10 –	- -	15 – –
debited, being the Amount of Remittances rom England, in favour of the Non-Commissioned Officers and Men of the Royal illery, who have embarked for India, at	111 – –	- - -	111 – –	11 2 –	- -	111 – –
nt debited for Sums recovered by the etary of State for India, from Assistant eon C. J. White, on account of an over payt made in India, and subsequently disred by the Audit Department, *vide* Governt Resolution, No. 733, dated 10th June 1863,	80 7 8	- - -	80 7 8	8 – 11½	- -	80 7 8
t remitted by a Transfer Receipt on the Treasury at Madras, being the amount of f the Estate of Private J. J. Beaty of the usiliers, *vide* Government Letter, No. 100, 20th July 1863, at 2 *s.* –½ *d.*	- -	20 11 8	20 11 8	2 2 3¾	– 6 10	21 2 6
paid to the Officer Commanding 21st e, Royal Artillery, at Mhow, on account Estate of the late Quartermaster Serjeant rymple of the Golandauz Battalions, per ment Resolution, No. 2696, dated 9th ber 1863, and Letter, No. 202, dated tober 1863, from the Secretary to Governat 2 *s.* –½ *d.*	- -	104 1 2	104 1 2	10 12 5¾	2 2 8	106 3 10
debited, being the Amount of Recoveries n England, by the Secretary of State for from the undermentioned Officers:						
	Rs. a. p.					
Captain R. Wallace, 5th Regiment, Native Infantry -	43 7 9					
Major T. J. Souter, Bombay Staff Corps - - - -	20 – –					
Lieutenant A. Seagrine, 1st Royal Regiment - -	540 – –					
	- -	603 7 9	603 7 9	60 6 11½	- -	603 7 9
mount debited, being the Amount of Recoveries made in England, by the Secretary of State for India, from Surgeon Dent, 8th Regiment, Native Infantry, on account of Retrenchments -	300 – –	- - -	300 – –	30 – –	- -	300 – –
ount debited, being the Amount of Recoveries made in England, by the Secretary of State for India, from Lieutenant Don, late 3rd Dragoon Guards, on account of Retrenchments, Government Resolution, No. 399, dated 9th February 1863	180 – –	- - -	180 – –	18 – –	- -	180 – –
mount debited to the Officer Commanding D Battery, 4th Brigade, Royal Horse Artillery, on account of Gunner Richard Hartley, Kit mislaid, the proceeds of its Sale having been aid to India Office by Paymaster Gibbs, *vide* Government Resolution, No. 133, dated 14th January 1864 -	20 5 11	- - -	20 5 11	2 1 7½	– 6 11	20 12 10

Bombay Military Department, 1863-64.—App. (B.) No. 8. Remittances to other Governments—*continued*.

	ARREARS.	CURRENT.	TOTAL.	ENGLISH CURRENCY.	Exchange, Profit and Loss, Difference, at 2 *s.* per Rupee.	GR. TOT.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	£. *s. d.*	*Rs. a. p.*	*Rs.*
Amount paid to the Paymaster General Depôt, being the sum deducted from the Remittance Roll, dated 4th September 1863, the same being paid over by Captain M'Loughlin, to India Office - - - - - - - - -	- -	5 9 9	5 9 9	- 11 5½	- 1 11	
Amount debited, being the Amount of Recoveries made by the Secretary of State for India, from the undermentioned Officers on account of Claims against them:						
Rs. a. p.						
Lieutenant Sir Luis, at 2 *s.* - 120 14 1						
Major Daun, at 2 *s.* - - 311 10 10						
	432 8 11	- - -	432 8 11	43 5 1¼	- -	432
Amount refunded to the Official Commanding A, 18th Royal Artillery, on account of remittance to Europe, made in April 1863, being included in the item of *Rs.* 384 15. 10. - -	- -	47 11 7	47 11 7	4 17 5½	- 15 11	
Amount deducted on the face of the Family Remittance Return to Europe, of Officers, Men of Her Majesty's A Battery, 18th Royal Artillery, for November 1863, which sum is debited for adjustment - - - - - - - -	- -	48 15 8	48 15 8	5 - -	1 - 4	
Rs. a. p.						
Amount deducted on the face of the Family Remittance Return to Europe, of Officers and Men of Her Majesty's B Battery, 18th Royal Artillery, for November 1863, namely, 5 *l.*, at the rate of 2 *s.* -½ *d.* - 48 15 8						
£. 1 2 *s.*, at the rate of 2 *s.* - - 11 - -						
	- -	59 15 8	59 15 8	6 2 -	1 - 4	
Amount deducted on the face of the Family Remittance Return to Europe of Officers and Men of Her Majesty's 95th Regiment, which is now debited for adjustment - - - - - -	- -	50 - -	50 - -	5 2 1	1 - 8	
Amount deducted on the face of the Family Remittance Return to Europe of Officers and Men of Her Majesty's C Battery, 18th Royal Artillery, for March 1864, which is now debited for adjustment - - - - - - -	- -	11 - -	11 - -	1 2 -	- -	
Amount refunded which was recovered and credited in June 1862, under the head of Supplies between India and London, on account of Value of Crimean Medal, with Sabastopol Class issued to Gunner Cowley of the Horse Artillery -	7 8	- - -	4 7 8	- 9 1¾	- 1 6	4
Amount of Pension paid to the [illegible] of a Sepoy accidentally shot by Major Bannester, for the [illegible] - - - - - - -	5 - -	55 - -	60 - -	6 - -	- -	60
TOTAL - - -	1,162 10 2	41,001 13 9	5,263 7 11	533 11 6¼	71 12 5	5,335 4

BOMBAY Military Department, 1863-64—*continued.*

DETAIL MEMORANDUM of AUDITED CHARGES included in the STATEMENT under the Head of REMITTANCES to other GOVERNMENTS.

	ARREARS.	CURRENT.	TOTAL.
TITLE I.			
GOVERNMENT OF INDIA:			
BENGAL MUTINY:	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
mou eral Contingencies - - - - - - - - -	- - -	16,577 5 6	16,577 5 6
me			
2. **TITLE II.**			
Commissariat Department - - - - - - - -	- - -	4,006 10 4	4,006 10 4
TOTAL - - - *Rs.*	- - -	20,583 15 10	20,583 15 10
EXPEDITION TO PERSIA:			
TITLE I.			
al Contingencies - - - - - - - - -	- - -	1,939 12 –	1,939 12 –
mount made f			
HER MAJESTY'S IMPERIAL GOVERNMENT, LONDON:			
TITLE I.			
Sec ish India - - - - - - - - -	1,32,828 3 10	2,877 15 7	1,35,706 3 5
Bur an Army - - - - - - - - -	3,17,714 13 8	1,28,220 5 7	4,45,935 3 3
Ben gal Troops - - - - - - - - -	12,517 3 7	385 3 6	12,902 7 1
cove ras Troops - - - - - - - - -	9,901 9 1	- - -	9,901 9 1
men at 2 s			
TOTA - - -	4,72,961 14 2	1,31,483 8 8	6,04,445 6 10
noun PENSIONS:			
Civil sea Out-Pensioners - - - - - - -	10,933 7 5	91 5 4	11,024 12 9
half			
st F			
lated TOTAL TITLE I. - - -	4,83,895 5 7	1,31,574 14 –	6,15,470 3 7
Deduct Retrenchments on re-audit - - -	230 – –	- - -	230 – –
ount			
brigad			
of the			
D. Dal			
Govern	4,83,665 5 7	1,31,574 14 –	6,15,240 3 7
Septem			
TITLE II.			
8th Oong Department - - - - - - - -	56 9 6	50 8 –	107 1 6
ment, nissariat Department - - - - - - -	1,01,819 14 –	81 14 8	1,01,901 12 8
mou nt made Indi			
TOTAL TITLE II. - - -	1,01,876 7 6	132 6 8	1,02,008 14 2
TITLE III.			
RESERVE STOCK:			
Commissariat Department - - - - - - -	10,521 9 3	- - -	10,521 9 3
GRAND TOTAL - - - *Rs.*	5,96,063 6 4	1,31,707 4 8	7,27,770 11 –
ACCOUNT CURRENT WITH LONDON:			
Pay to Native Witnesses proceeding on Lieutenant Colonel Crawley's Trial - - - - - - - -	3,094 4 6	- - -	3,094 4 6

Bombay, Military Accountant's Office,
10 August 1864.

(signed) *A. W. Graham,*
Captain, Acting Military Accountant.

(True copy.)
A. W. Graham,
Captain, Acting Military Accountant.

(True copy.)
W. E. Gordon,
Assistant Comptroller General of Accounts.

SUPPLEMENTARY STATEMENT of MILITARY CHARGES in the BOMBAY PRESIDENCY, for the Year 1863-64.

CHAPTER.	SECTION.		AMOUNT.
		TITLE I.—PERSONNEL: EFFECTIVE SERVICES:	*Rs. a. p.*
I.	I.	Regimental Pay and Allowances - -	69,530 14 –
I.	II. and V.	Army and Garrison Staff - - - - -	3,771 14 –
II.	I.	Bazar Department - - - - -	1,321 1 –
III.	–	Barrack Department - - - - -	731 15 –
IV.	–	Camp Equipage Department - - -	232 14 –
VI.	–	Commissariat Department - - - -	551 11 –
VII.	–	Medical Department - - - - -	1,892 7 –
VIII.	I. and II.	Military Finance Department - - -	917 14 –
IX.	I.	Ordnance Department - - - -	7,826 15 –
II.	I.	Stud and Remount Department - - -	122 10 –
XIV.	II.	Family Allowance - - - - -	923 14 –
XVII.	II.	General Contingencies - - - -	5,189 9 –
		TITLE II.—MATERIAL:	
I.	I.	Barrack Department - - - - -	4,852 12 –
I.	I.	Clothing Department - - - -	620 4 –
III.	I.	Commissariat Department - - - -	2,68,805 10 –
V.	I.	Ordnance Department - - - -	14,972 5 –
		NON-EFFECTIVE SERVICES:	
X.	I.	Pensions - - - - - - -	7,350 4 –
		TOTAL CHARGES - - - *Rs.*	3,89,514 13 –

Military Department, Account Branch,
26 March 1866.

(signed) *A. Broome*, Colonel,
Controller General of Military Expenditure.

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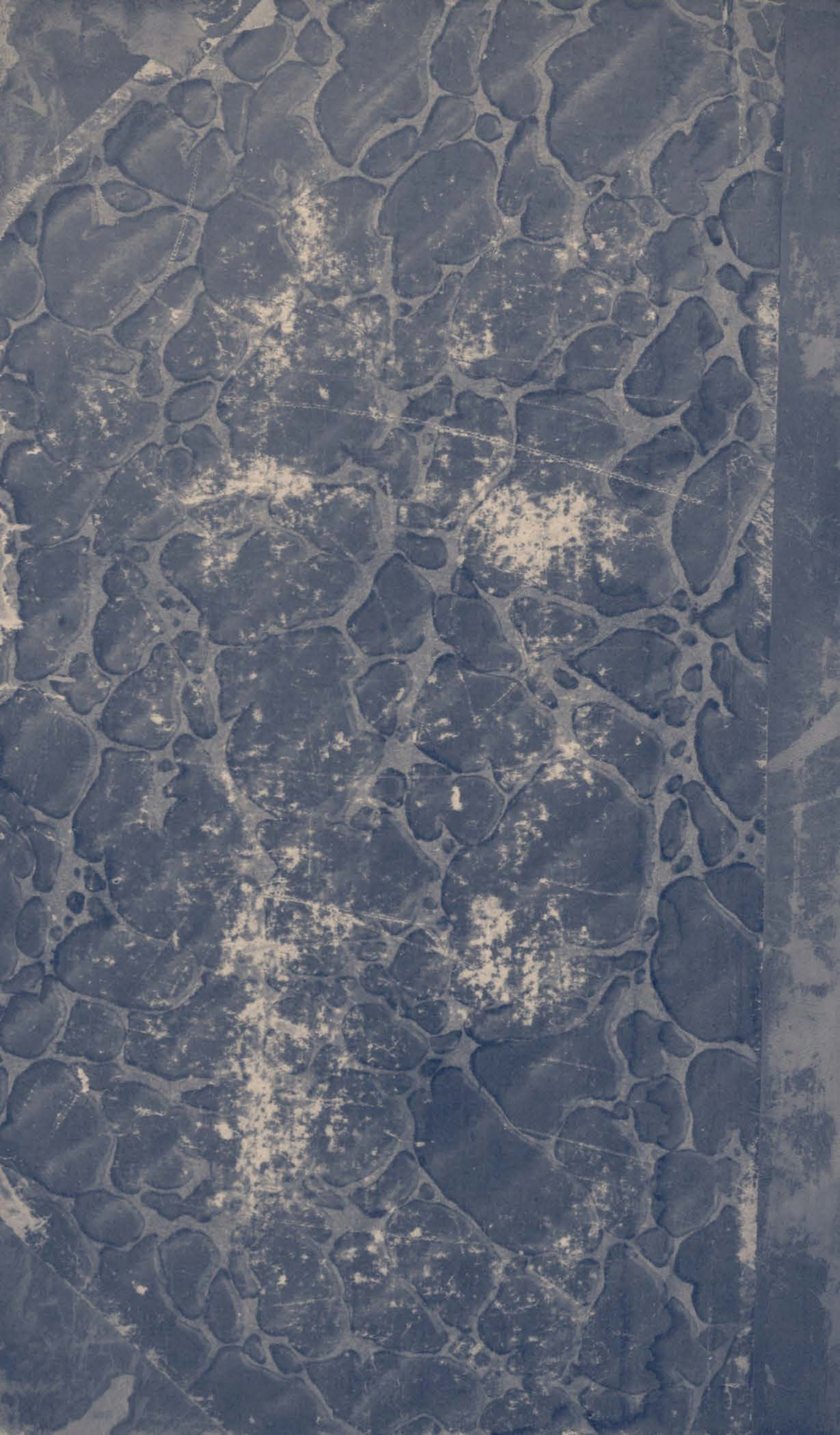
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